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The First Years of the War Tariff 1861 to 1870

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THE FIRST YEARS OF THE WAR TARIFF
1861 TO 1870

A Thesis Presented for the
Degree of Master of Arts

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By
Guy S. ^{Stanley} Livingston

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This thesis, submitted by Guy S. Livingston, in partial fulfillment of the requirements for the Degree of Master of Arts, is hereby approved by the Committee of Instruction in charge of his work.

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CHAPTER I

TARIFF LEGISLATION OF 1861

The Morrill tariff of 1861 is sometimes referred to as marking the beginning of the present protective system. It was enacted just at the beginning of a national crisis in the history of the United States. The dispute over states' rights and slavery had been brought to a climax by the election of Lincoln in 1860. The secession of the southern states in rapid succession increased the uncertainty of that time. Buchanan, in this emergency, adopted a policy of inaction and delay, leaving the solution of this national problem to his successor, President Lincoln.

With the change in the Presidency came also a change in the political control of Congress, giving the Republicans a majority in both the House and Senate. The tariff act of March 2 was passed by the Republicans; and during the years of the war, Republican tariff legislation prevailed, and the idea of protection to home industries began to be stressed.

In 1857 Congress had reduced the duties on imports because of an abundance of revenue in the Treasury. The financial crisis, which began in 1857 and continued for several years, reduced this revenue and depleted the Treasury. The act of March 2 was passed in response to the pressing need of the time. It came into force just before the outbreak of the Civil War. About forty days after it became a law, the south fired on Fort Sumter. Lincoln then called a special session of Congress to convene on July 4. At this session Congress revised the act of March 2, changing it into a distinctly war tariff act. A discussion of this act will serve

as an introduction to the first war tariff measures of Lincoln's administration.

The Act of March 2

The bill which later became known as the Morrill tariff act was introduced by him into the House from the committee of ways and means on March 19, 1860. It was debated and amended from April 23 to May 10, when it passed by a vote of 105 to 64.

The same day that it passed, it was reported to the Senate and referred to the committee on finance, from which committee it was reported later with the recommendation that it be postponed until the second Monday in the next December. This recommendation was accepted by a vote of 25 to 23.

During the next session of Congress, the bill came up for consideration, and on January 23, 1861 was referred to a select committee of five members. It was reported by this committee on February 1, and was considered in the Senate from the 13th to the 20th, when it passed, the vote being 25 yeas and 14 nays.

A brief review of the political composition of Congress and of the committees that considered this tariff bill, will serve as a means of explaining its progress from the time it was introduced until it became a law.

The House was composed of 237 members, as follows: 109 Republicans, 101 Democrats, 26 Americans, and 1 Whig. A Republican plurality was largely in control of the House. The committee of ways and means, which reported the tariff bill and urged its acceptance, was composed of nine members, as follows: 5 Republicans, 3 Democrats, and 1 American, and therefore was controlled by its

Republican majority.

The condition of the Senate was just the opposite of that in the House. It was composed as follows: 37 Democrats, 24 Republicans, 2 Americans, and 3 vacancies, making a total of 66. A united Democratic vote would be able to overcome all opposition. In this respect, the Senate was more strongly Democratic than the House was Republican. The committee on finance, which merely recommended that the consideration of the bill be postponed until the second Monday in December next, was composed of seven members: 5 Democrats, and 2 Republicans. This explains why a Democratic majority could defeat all legislation to which it was opposed. It merely adopted a policy of delay in regard to the tariff bill, and postponed it until the next session of Congress. The select committee which later considered the bill was composed of 3 Democrats and 2 Republicans.¹

At the time when this tariff bill passed the House, the Civil War had not actually begun, but the political situation in the south was ominous. Soon after the Senate began the consideration of the bill during the next session of Congress, the war actually had begun. Senators from several southern states had withdrawn from Congress before the final vote was taken on February 20. This fact would give the Senate the opportunity to consider the needs of the Government from the angle of war, or at least secession. But the House did not have the opportunity to consider the bill in this way.

A study of the situation in Congress reveals the fact that the tariff bill passed the Senate as the result of a political accident, the Civil War. At the beginning of the second ses-

sion of the thirty-sixth Congress, the Democrats in the Senate, by voting together, could have passed any measure that they might choose to support, for they had a majority of at least ten over all opposition. Between December 20, 1860, and February 1, 1861, seven of the southern states seceded and withdrew their senators from Congress, thus weakening the Democratic majority in the Senate by fourteen votes. If these senators had remained in the Senate, their votes, added to those who voted against the bill, would have been sufficient to defeat it by a majority of three.

An analysis of the final vote in the Senate, taken on February 20, shows some interesting facts. ² Of the 25 Republicans, 24 voted for the bill, and the other one may have been absent at the time, for he did not vote. One Democrat, Bigler of Pennsylvania, cast his vote with the Republicans. With this one exception, the voting of Republicans and Democrats was strictly partisan.

The bill was approved by a solid vote from the manufacturing section of the northeast, and the states of the middle west approved it by a vote of 9 to 2. The senators from the south voted solidly against it. No votes were cast by the senators from seven of the southern states, because of the secession of the south. But it may be seen by a study of the vote for the postponement of the bill during the previous session, that if these senators had been present, they would have voted against the bill, probably defeating its passage. ³

A brief review of the principal arguments used in the Senate debates during the discussion of the tariff bill will indicate the trend of opinion in the various sections. The idea of financial needs and the protection of certain interests underlay most

of the arguments in favor of the bill.

The general reason for increasing the tariff was the need of more revenue. Simmons of Rhode Island emphasized the fact that since 1857 there had been an annual deficit in the Treasury of twenty to twenty-four millions of dollars; therefore the duties on imports should be increased. King of New York agreed with this statement, and said they were compelled to lay increased duties for revenue. And Wilson of Massachusetts declared that he would vote for the bill to increase the revenues of the Government. These men were Republicans from the northeastern section.

Several speakers expressed themselves in favor of increasing the revenue in order to give protection to certain special interests of the constituents whom they represented. Wade of Ohio spoke for the flax growers, saying that their interests should be protected by increasing the duty on imported flaxseed. Baker of Oregon asked that the wool of that state might be protected by raising the duty on imported wool. And Douglass of Pennsylvania said that his state was trying to protect her interests -- doubtless referring to the iron manufacturers who wanted increased duties placed on imported iron.

Hunter of Virginia voiced the Democratic opposition of the south against the bill in a series of objections. He said that this bill was for a general system of protection, and not of revenue, and that prohibitory rates would decrease the importations, and therefore lessen the revenue. He argued that this was legislation for special classes, referring especially to wool and iron. He objected that New England and Pennsylvania would pass this bill for their manufacturing interests, and in opposition to the inter-

ests of the south. And he remarked, but without proving it, that the adhesion of Pennsylvania to the Republican party was upon the condition of the passage of the Morrill tariff bill. He said also that the deficit in the Treasury came because the expenses of the Government had not been reduced to the extent that was expected in 1857. He charged that specific duties hid enormous taxation in the bill, for the change from ad valorem to specific duties, as proposed by the bill, made difficult the detection of the greatly increased rates. Instead of increasing the duties in order to put more revenue in the Treasury, he suggested that the money from the sale of public lands should be applied to the payment of the public debt.

The Morrill tariff bill was debated in the House during the previous session of Congress. It passed the House nearly nine months before the final vote was taken in the Senate.

Morrill of Vermont explained that the tariff must be changed to meet the deficit that had occurred for several years under the act of 1857. Both the President and the Secretary of the Treasury favored a revision of the tariff to increase the revenue to meet deficiencies. He explained that the bill established rates equivalent to those of the tariff of 1846, making a change of form rather than of substance, using specific rather than ad valorem duties. He said that specific duties would help to overcome fraud, for under ad valorem duties importers would undervalue and misrepresent their goods in order to pay less duties. But specific duties would bring into the Treasury a certain revenue regardless of the valuation of the goods, thus overcoming fraud. He estimated that this bill would produce sixty millions of revenue, thus taking

care of fifty millions of annual expenditures, paying four millions of interest on the public debt, and leaving six millions to devote to its extinguishment. These were general arguments in favor of the bill.

Sherman of Ohio expressed his approval of the bill, saying that it was the best-considered tariff bill that had ever been presented to Congress, for it substituted specific for ad valorem duties to prevent fraud. He saw no good reason why this bill should be considered a party measure.

Grow of Pennsylvania remarked that the tariff of 1857 was passed to diminish the revenue, and now it was necessary to increase the revenue to preserve the faith of the Government, or maintain its credit. He added that specific duties would result in the collection of more revenue, as the result of overcoming fraud. He thought, too, that increased duties would save labor from ruinous competition with labor of the old world.

Noell of Missouri argued that protection would cheapen the cost of articles to the consumers, but not immediately. As the result of foreign goods being excluded by protection to home industries, competition would spring up among home manufacturers, resulting in a lowering of the prices to the consumers. Thus protection would be the means of arriving at low prices and general prosperity. The farmers, too, would be benefited by having a home market for the products of the farm, by supplying the needed raw materials for the factory, after foreign goods and foreign competition had been largely excluded by protection.

Adrain of New Jersey said that he favored a tariff which would protect our own domestic manufactures and home industries. He ad-

mitted that the principal object of a tariff should be for revenue, but said that all the tariffs of the country had been more or less protective in their character. He spoke in favor of iron, saying that it especially needed protection, that our native iron should receive fair and liberal protection against foreign products. He added that a protective tariff would render us wholly independent of all foreign powers in time of war, for our own factories would produce all the things that we would need, so that we would not be dependent on the products of foreign factories. This would result in a diversity of pursuits in carrying on so many manufactures. There would also be a division of labor, as between the farmer and the mechanic, thus the factory would also furnish a home market for the surplus products of the country.

Longenecker of Pennsylvania remarked that the bill under consideration was probably as fair a one as the friends of protection could obtain. He concluded his remarks by summing up the advantages that he thought would come as a result of this bill. He said it would replenish an exhausted Treasury, and once more set the wheels of this Government properly in motion; resuscitate our languishing manufactories, afford a home market for our agricultural productions, and give to the laboring men of our country employment and remunerative wages.

Most of the speakers in the House seemed to be favorable to the bill, and they occupied a considerable portion of the time used for debate. There was some opposition, however, and the leading arguments against it will be given briefly.

Quarles of Tennessee was opposed to increasing the burden of taxation upon the poorer class of people. With the products of the

factories protected against foreign competition, and the prices of articles thereby increased, the poor people would have to pay more for each ax, hammer, plow, or other article. Thus the poor people, the consumers, would be taxed by protection, for the benefit of the iron manufacturers and others. Special interests would thereby be benefited at the expense of the consumers.

It was said that the bill was intended for protection instead of revenue, and that prohibitory duties would exclude importations of foreign goods, and decrease the revenue.

Stevens of Pennsylvania said that the bill did not meet his approbation, because the rates were too low. He remarked that it was not a tariff for protection such as America ought to have, but that it was the best we could get in these degenerate days. He was a radical who used sarcasm to whip the House into line.

As mentioned elsewhere, the tariff bill passed the House by a vote of 105 to 64. An analysis of this vote shows the attitude of Republicans, Democrats, states, and sections toward the passage of the bill.⁴ The votes from the northeast were 72 to 2 in favor of it. In this section, eight Democrats cast their votes with the Republicans. The middle west voted about two to one in favor of the bill, but the Democrats of the south were solidly opposed to it. The Americans (or Know Nothings, as they are sometimes called) voted seven to three in favor of the bill. The Democrats were opposed to this tariff seven to one, but the Republicans were in favor of it thirty to one. The voting was largely partisan, the Republicans of the north favoring high protective duties, but the Democrats of the south supported low duties or free trade.

From the standpoint of tariff legislation, the Morrill law

is important. It made decided changes in the existing legislation. It seems to have aimed at both revenue and protection, and emphasized specific duties rather than ad valorem but it contained both.

At the present time, it is difficult to calculate the exact rate of increase of the duties, unless the valuation of the articles is known. A comparison of some tariff rates or duties will help to make this clear.⁵ It will be noticed that the tariff of 1861 changed the rates of many items from ad valorem duties to specific. Such a change makes it uncertain about the true rate of increase. This change in the method of imposing the duties was doubtless a means of hiding the protective features of the bill. The rate of increase of the Morrill tariff over the tariff of 1857 was estimated by Simmons, the chairman of the select committee of the Senate, to be about thirty per cent. Others have estimated it still higher -- even as high as fifty per cent.

Rhodes says that the tariff of 1842 was substantially equivalent to a thirty per cent tariff; that of 1846 was a twenty-five per cent tariff; and that of 1857 was a little less than a twenty per cent tariff.⁶ He based his estimates upon a Senate report.

According to Cox, the tariff laws of March 2 and of August 5, 1861, nearly doubled the rates of duty that were exacted by the tariff act of 1857. This would mean that the rates on imports increased about fifty per cent from 1857 to 1861.⁷

Taussig discussed the Morrill tariff in relation to protection and politics. He said:

"In 1861 the Morrill tariff act began a change toward a higher range of duties and a stronger application of protection. . . . It was passed, undoubtedly, with the intention of attracting to the

Republican party, at the approaching Presidential election, votes in Pennsylvania and other states that had protectionist leanings. . . . Mr. Morrill and the other supporters of the act of 1861 declared that their intention was simply to restore the rates of 1846. The important change which they proposed to make from the provisions of the tariff of 1846 was to substitute specific for ad valorem duties. Such a change from ad valorem to specific duties is in itself by no means objectionable; but it has usually been made a pretext on the part of protectionists for a considerable increase in the actual duties paid." ⁸

Blaine also saw the importance of protection on the election of 1860, in regard to the votes of Pennsylvania. He referred to it in connection with the election of Lincoln. He said:

"It was this condition of public opinion in Pennsylvania which made the recognition of the protective system so essential in the Chicago platform of 1860. It was to that recognition that Mr. Lincoln in the end owes his election. . . . Had the Republicans failed to carry Pennsylvania, there can be no doubt that Mr. Lincoln would have been defeated." ⁹

These quotations suggest how important the protective principle may have been in Congress as a political issue at that time.

Some conclusions based on the study of the Morrill tariff are given in the following general summary:

The Morrill tariff was passed by the House which was largely controlled by a Republican plurality during the first session of the thirty-sixth Congress, and postponed by the Democratic Senate until the second session.

It was passed by the Senate after the secession of the south

changed a Democratic majority to a minority.

The bill was the result of an attempt on the part of Morrill and others to combine protection with revenue.

The protective character of the bill was largely disguised under cover of the change from ad valorem to specific duties.

Various special interests tried to exert a strong influence for or against the increase of the tariff rates, thus encouraging Congressmen to pass legislation favorable to their constituents.

The votes of Pennsylvania and of other states were probably attracted to the Republican party because of the protective principles that were advocated.

This bill marks the beginning of a series of highly protective tariff laws which were passed by a Republican majority in Congress during the time of the Civil War and afterwards.

The members from the northeast supported the bill, saying that an increase of tariff rates was necessary in order to meet the expenses of the Government, and protect the manufacturers against foreign producers.

The southern members, not being manufacturers but consumers, opposed having the duties increased, because the poor people would thereby be burdened with taxation for the benefit of the manufacturing east. It was said that New England and Pennsylvania were forcing this burden of high duties upon the south for the benefit of the northeast.

The western members said little about the bill, but the opinion was divided. It was hard for the farmers to see how they would be benefited by having increased duties placed on plows, nails, hammers, machinery, and other articles needed on the farm, while

at the same time farm products were not protected against foreign producers. But some favored the bill because it apparently would benefit them by protecting wool or flax.

The Act of August 5

The Morrill tariff of March 2, 1861, was approved by President Buchanan just before he went out of office. The rumblings of war were already in the air, but it was not until about forty days later that the south fired on Fort Sumter, and actually began the War of the Rebellion.

On April 15, just after the fall of Fort Sumter, Lincoln issued a proclamation setting forth the situation, and calling for a special session of Congress to meet during the summer. According to the President's summons, Congress met on July 4, and continued in session until August 6. During this time, it passed the first distinctly war tariff act.

On July 16, Stevens of Pennsylvania reported a bill from the committee of ways and means, to provide increased revenue from imports, to pay interest on the public debt, and for other purposes. During the next two days, this bill was considered and amended by the committee of the whole; but on the 18th, Stevens offered a substitute bill which brought back the original bill, stripped of the amendments that had been added to it. This substitute was accepted by a vote of 82 to 48; and after the third reading was passed without having the vote recorded.

In the Senate, this bill was freely amended, and finally passed on July 30 by a vote of 22 to 18. Committees of conference were appointed to report how the differences of the two houses

should be settled. Their report was accepted by the Senate, the vote being 34 to 8. The House adopted the same report by a vote of 89 to 39.

As a result of the election of 1860, the Republicans had control of both branches of the thirty-seventh Congress. The Senate was composed of 31 Republicans, 10 Democrats, 7 Unionists, and 2 vacancies, making a total of 50. The membership of the House included 106 Republicans, 42 Democrats, 28 Unionists, and 2 vacancies. This gave the Republican party a majority in the Senate, over all others, of at least 12 votes, and in the House of a majority of 34. This made it evident that Republican legislation would prevail during the thirty-seventh Congress.

All of the committees that considered this tariff bill contained Republican majorities. In the House, the committee of ways and means was composed of nine members: 6 Republicans and 3 Democrats. And the committee of conference was two to one for the Republicans. In the Senate, the committee on finance had seven members: 4 Republicans and 3 Democrats. The committee of conference was similar to the one in the House, being two to one for the Republicans. Thus the Republicans had a majority in every committee that considered the bill, and also in both branches of Congress, making Republican legislation certain.

The general discussion of the bill was very much restricted in Congress. Most of the time was spent in the consideration of sections, amendments, and substitutes. The principal arguments in the House for the passage of the bill were that the bill was necessary in order to increase the revenue; this was a war tariff, and the Government must be sustained in this emergency. Those who op-

posed its passage said that their constituents would not be able to pay such high duties. They argued that prohibitory duties like those in the bill would not produce revenue, but lowering the duties would increase the desired revenue.

The arguments used in the Senate were almost the same as those given in the House. Those favoring the passage of the bill said that it was simply a revenue measure, and that it was necessary to increase the revenue in order to pay the expenses of the war. It was also said that the proposed rates were practically the same as those for the tariff of 1846, to which tariff there was no objection. Those who opposed the bill said that their constituents would be unable to meet these excessive demands upon them, for the bill increased excessively the cost of the necessities of life.

Representing the east, Stevens and Morrill, the sponsors of the bill, argued (evidently for protection) under cover of the need for increased revenue. They said that the duties must be increased to secure more revenue. Stevens remarked that no one expected to have this war tax continued beyond the exigency that had produced it, and Morrill said that he was not in favor of a prohibitory duty upon any article. Both these men stressed the need of revenue, but they were protectionists who were trying to gain general support for the bill. Conkling of New York, doubtless representing the importers, said that the proposed duty on sugar would exclude that article and produce no revenue.

The opposition of the middle west was voiced by Pendleton of Ohio, who said that a prohibitory duty upon iron would reduce the revenue. But if the duty on iron were reduced from a prohibitory to a revenue standard, it would yield to the Treasury \$7,000,000.

Burnett of Kentucky objected to the bill, saying that it was impossible so to organize a tariff as to yield revenue enough to meet the expenses of the war.

An analysis of the votes in Congress shows the trend of opinion in the different sections of the country, and how the political parties divided on the tariff question. In the House, the vote on the substitute bill introduced by Stevens, which was practically the original bill stripped of the amendments that had been added to it by the committee of the whole, was 82 to 48, or almost two to one in its favor.¹⁰ In the middle west, the votes equally divided, being 20 to 20. In this section, the Republicans favored the substitute 20 to 6; but all of the Democrats who voted were opposed to it. In Maryland, Virginia, Kentucky, Tennessee, and Missouri, the Democrats and Unionists opposed the bill, the vote being yeas 8 and nays 13, an opposition of over six to one. The passage of the bill depended upon the northeastern section, where the manufacturing interests of the country were centered. The vote there was 60 yeas to 15 nays, or four to one in its favor. The Republicans accepted the substitute eighteen to one, and the Democrats rejected it two to one. The party votes for all the states shows that the Republicans favored the substitute tariff bill over eight to one; the Democrats opposed it five to one; and the Unionists were more strongly opposed to a high tariff than the Democrats were. But the Republican majority in the House was able to overcome all opposition.

An analysis of the Senate vote, taken on July 30, shows that the passage of the bill was made possible by the vote of the northeastern section of states.¹¹ In the border states and in the mid-

dle west, a majority did not support the bill, but the votes from California and Oregon were two to one in its favor. All of the Unionist votes were against it, and the Democrats opposed it ten to one. But a Republican majority in the Senate voted four to one in its favor, and defeated all opposition. The final vote by which the bill passed was 22 to 18.

On August 2, the Senate accepted the report of the joint committee of conference by a vote of 34 to 8, a vote of over four to one in its favor.¹² A few Democrats and Unionists shifted their votes in favor of it. The Republicans of the middle west gave it their support, and only one Democrat opposed it in this section.

On August 3, the House accepted the joint conference report¹³ by a vote of 89 to 39. The Republicans cast their votes 79 to 3 for it. The Democrats opposed it 25 to 4, and the Unionists, likewise, 11 to 6. The states of the middle west were almost two to one in its favor, but the border states continued to oppose Republican tariff legislation.

In regard to the average increase of the tariff rate made by the act of August 5, figures do not seem to be available. But this tariff increased the duties on some articles, lowered them on others, and removed many articles from the free to the dutiable list. A comparison of some duties shows how the rates were changed.¹⁴ Tea and coffee were taken from the free list. This change aroused considerable opposition. The duties on sugar and molasses were greatly increased. The average increase of the duty on twenty-five articles was 87.3 per cent. This figure is too high for the entire tariff bill, but it made a substantial increase in the rates on this number of leading imports.

Conclusions

The tariff act of August 5 was passed during the summer of 1861 by a special session of Congress, called by President Lincoln to meet the emergency of war; it was distinctly a war tariff. The act was passed by the Republican party, which had a majority in both the House and Senate, and was supported especially by the manufacturing section of the northeast. It was passed about five months after the Morrill tariff had been approved, and before that measure had been given time to show how it would affect the revenue.

The year 1861 marked the beginning of a civil war that continued four years. The Government had come up to this crisis with a depleted Treasury. The Morrill tariff act of March 2 was not discussed in the Senate as a war measure. It was left for the special session of Congress that met during the summer of 1861 to change this pre-war revenue tariff into a real war tariff. It was a case of necessity, for loyalty to the Union demanded financial aid, and a majority of the Republicans, as well as some others, rallied to the support of the administration.

But not all who support a cause are inspired by the same motives. War always brings with it the opportunity for graft and fraud to seize advantages under the guise of loyalty. Thus the tariff legislation of 1861 served as an introduction to other acts that followed. The protective principle which was stressed under the guise of patriotism laid the basis for future high tariff legislation. It also placed within reach of manufacturers and business interests the possibility of amassing great fortunes during the war as the tariff rates went up year by year, giving them more and more protection against foreign competition.

References

1. The consideration of this tariff bill is based on a study of the Congressional Globe, 36th Congress, 1st and 2d Sessions, Washington, 1860 - 1861.

2. See Table 1 in Appendix, page 78.

3. See Table 2 in Appendix, page 79.

4. See Table 3 in Appendix, page 80.

5. See Table 4 in Appendix, page 81.

6. Rhodes, History of the United States, New York, 1902, III, 29, 44.

7. Cox, Union, Disunion, Reunion, Providence, R. I., 1888, p. 137.

8. Taussig, Tariff History of the United States, New York, 1901, pp. 158, 159.

9. Blaine, Twenty Years of Congress, Norwich, Connecticut, 1886, I, 206.

10. See Table 5 in Appendix, page 82.

11. See Table 7 in Appendix, page 84.

12. See Table 8 in Appendix, page 85.

13. See Table 9 in Appendix, page 86.

14. See Table 10 in Appendix, page 87.

CHAPTER II

TARIFF LEGISLATION FROM 1862 TO 1865

By 1862 it was evident that the war between the north and the south would continue longer than had been anticipated at the outset. Large sums of money were necessary to defray its cost. In order to replenish the Treasury, the duties on imports were increased from time to time, and excise taxes were placed upon selected industries. As mentioned previously, beginning with 1861, and continuing during the war, the Republicans controlled Congress. The beginning of the war also marks the rise of the Unionist party, which continued throughout the war.

Under the stress of war, high tariffs were easily passed by successive Republican majorities in Congress. During those years, several strong motives were at work to increase tariff rates. Loyalty to the Union demanded high revenue rates in order to win the war; supporters of the administration did their part in increasing tariff rates; private interests used the war as a means of securing greater profits by supporting the protective principle. The liberal policy of former tariffs, particularly those of 1846 and 1857, was changed. The falling off of revenue because of the crisis of 1857, the desire for increasing profits on the part of various business interests, and the need for revenue with which to carry on the war, were some of the causes for the gradual evolution of the high protective duties prevailing after the war.

The Act of 1862

On June 20, Stevens reported to the House a bill from the com-

mittee of ways and means. On the 25th it was considered by the committee of the whole, and many amendments were added to it. The discussion continued on the 27th, and on July 1st, when it was passed. It next went to the Senate, where it was discussed, further amended, and passed in a single day, on July 8.

As there were disagreements between the two houses of Congress, over certain details of the bill, it was necessary for each to appoint members to a committee of conference. The report of the joint committee was accepted by both houses. The bill went to the President of the United States, and was signed by him on the same day that he received it, thus becoming a law on July 14, 1862.

The membership of the first session of the thirty-seventh Congress gave the Republicans a majority of 12 in the Senate, and 34 in the House. The committee of ways and means was composed of nine members, six of whom were Republicans. Of the seven members of the committee on finance in the Senate, four were Republicans. All of the members of the joint committee of conference which reported on the settlement of differences between the House and Senate were Republicans. With the Republicans in control of both branches of Congress, as this party had a majority in all of the committees that considered tariff legislation, their theories concerning the tariff easily prevailed.

The main points of discussion over the bill in Congress centered around the policy of the administration with reference to the following considerations:

1. The protection of various manufacturing interests in the United States, from imports of foreign goods.
2. The compensation of manufacturers for the internal revenue

taxes that had been placed upon them by the excise tax law of July 1, 1862. ✓

3. The need of raising more revenue because of the increased expenses of the Civil War.

In the House there were only two recorded votes on minor phases of the bill. Similarly in the Senate, there was one recorded vote on a resolution dealing with a wholly unrelated subject. The bill, as a whole, was approved by the Senate by being merely read a third time and passed.¹ According to a Senate report giving a compilation of votes on tariff laws, this bill passed the House by a vote of almost two to one.²

From the ease with which the tariff bill of 1862 passed through Congress, with so little opposition in the debates, and so few recorded votes on unimportant matters, it seems evident that politics had little to do with it, as Mc Culloch has remarked: "It is not too much to say that no Tariff Bill has ever been passed in the United States which was not subject to party influences, except the War Tariff Bill of 1862."³

In order to note the changes that this law made in tariff rates, a few comparisons have been made.⁴ In a list of twenty-four items, the increase above the Morrill tariff ranges as high as two hundred per cent, with an average of about fifty-eight and a half. For a list of forty-eight articles, the average was about forty per cent. A comparison of the full list of items of each tariff would doubtless show further changes. It should be noted that over half of the items given in the list of twenty-four articles had their rates increased above the Morrill tariff from fifty to two hundred per cent. Many articles were removed from the free list and placed on the dutiable list, thus greatly increasing the sources of revenue.

Among these articles transferred from the free list, may be mentioned certain acids, dyes, extracts, seeds, trees, roots, etc., having duties placed upon the different articles ranging from ten to fifty per cent, or from three cents to three dollars a pound.

Probably it is true that for practical purposes this tariff made an increase over the Morrill law of about fifty per cent. This conclusion is based upon a more extended comparison of items. A list of two hundred eighty-eight articles was found to have an average increase of about fifty-two per cent. This would mean that in a little over a year, from March 2, 1861, to July 14, 1862, the tariff rates which had been in operation since 1857 had been increased about one hundred twenty-five per cent. It may be explained this way, if an article had paid a duty of \$1 in 1857, and up to 1861, it would have to pay, as has been estimated, \$1.50 under the Morrill tariff. In 1862, with another probable increase of fifty per cent, the duty on the same article would be \$2.25, making an increase of one hundred twenty-five per cent in less than two years. This shows how rapidly the tariff wall was going up during the early years of the war.

This law marks a distinct advance step toward a high protective tariff policy. The Morrill tariff is frequently referred to as the one which started the movement toward our present protective system, and doubtless it did pave the way; but the act of 1862 showed still more decided protective tendencies, with considerable increases of rates. Its protective character was somewhat disguised under its title, "An Act Increasing Temporarily the Duties on Imports, and for Other Purposes," which called for only a temporary increase of duties on imports. The need for more revenue with which to car-

ry on the Civil War would also encourage its speedy passage. Under the direction of strong, influential leaders, backed by a Republican administration, the measure made a record passage through Congress.

About two weeks before this bill became a law, Congress had passed an excise law, which placed a heavy load upon the manufacturers of the country. To make this burden more acceptable to them, it was proposed to increase the duties on foreign imports enough to compensate the manufacturers for the excise tax which they were required to pay. The manufacturers were thus relieved of the excise tax, and protected from foreign competition, while, at the same time, the consumers throughout the country were assessed for the double charge through increased prices.

In this study of the tariff legislation of 1862 a few features stand out clearly. The most noticeable one is the rapidity with which the legislation was put through Congress. The bill was introduced on June 20, passed the House in eleven days, passed the Senate in seven days, and was signed by the President on July 14, making a total of twenty-four days from the date of its introduction.

Under the strong protectionist leadership of Stevens and Morrill, the bill was hurried through the House. The principal arguments used to support the measure were for the compensation of manufacturers, the protection of industries, and the raising of revenue.

When explaining the bill, Morrill of Vermont said that on many articles the increase of the duty was greater than the excise placed upon the same articles, but for no other purpose than the obtaining of more revenue. Although Morrill said that the purpose of the bill was not for protection, yet he later expressed himself freely

in favor of protection, saying that our own cultivators of the soil should be protected, and arguing that the duty on cloth should be based on the square yard in order to give any protection to our manufacturers. He added that he was in favor of fixing the duty at such a rate as should prevent the crushing out of our infant establishments; and in order to keep the gold and silver in the country, he would be willing to prohibit the importation of all articles except those which were an extreme necessity to us.

When Rice of Massachusetts moved that all imported cotton and linen rags for the manufacture of paper should be free of duty, Stevens of Pennsylvania objected that the introduction of rags from abroad would discourage an interest in this country which ought not to be interfered with. He also agreed with a gentleman from Kentucky that hemp ought to be protected. Both Stevens and Morrill were strong advocates of protection, who favored compensating the manufacturers for internal taxes, supposedly for the purpose of increasing the revenue, but at the same time actually giving enormous profits to the manufacturers.

Lovejoy of Illinois objected to the bill, saying that it was intended for protection and not for revenue. This same objection was expressed by Ward of New York, who doubtless represented the importers of that state. He said that the bill was really a prohibitory tariff, meant as a measure of protection, and not for revenue. He added that by prohibiting importations, the bill would decrease the revenue, and the evil effect of such a measure would not be confined to New York, but extend also to the western section of the country. But Kellogg of Illinois tried to take advantage of the protective feature of the bill, saying that if the object

of the bill was to afford protection to home industry, then his proposition for the increase of the duty on the article of madder, should certainly be adopted, for it was raised to some extent in this country.

It is easy to see that the opinion in the middle west was divided for and against the bill, according to local interests, and the same condition prevailed in the east between manufacturers and importers; but the protective principle prevailed.

A remarkable feature of the discussion concerning the tariff bill was the part that Stevens and Morrill had in establishing its protective character. They introduced dozens of amendments, and when opposition was expressed toward their measures, a brief argument or a word of disapproval from them usually silenced their opponents and resulted in the acceptance of their amendments. Most of the amendments introduced by other members were disapproved by the House unless they first had the approval of Stevens or Morrill.

As explained by Morrill when the bill was introduced, the duties proposed in the bill were intended to compensate the manufacturers for the excise taxes that had been placed upon them by the internal revenue law of July 1. Thus compensation was the underlying principle of the bill. If used exactly, it would mean that if bar iron had an excise tax of \$2 a ton placed upon it, then the duty on imported bar iron would also be increased \$2 a ton; so that the home manufacturer would stand in the same relation to the foreign producer as before the excise tax was placed upon him. But in many cases the compensation was greater than was necessary to offset the excise tax. A consideration of the injustice of compensation is so important that it will be given more extended

discussion further in this chapter. It should be added here, however, that the theory of compensation which was used to increase the tariff rates in 1862, was also used effectively in 1864 to bring about similar results.

The Act of 1864

On May 27, 1864, Morrill introduced this tariff bill into the House. Eight days later, it was passed by a vote of 82 to 26. About a month before the bill had been introduced, Congress passed a joint resolution for sixty days, to increase the existing duties fifty per cent. On June 14, the bill was reported to the Senate from the committee on finance, and three days later it passed by a vote of 22 to 5.

In order to settle disagreements between the two branches of Congress, committees of conference were appointed. As the report of the joint committee was rather voluminous, it was not read, but was accepted by both the House and Senate, without recording the yeas and nays. On June 30, President Lincoln signed the bill and it became a law.

The Republicans controlled both branches of Congress during this session. In the Senate, they had a strong majority, outnumbering the Democrats almost four to one. In the House, they had a majority of about thirty-eight.

The final shaping of the bill was done by the joint committee of conference. This committee was composed of three Republicans from the Senate, and two Republicans and a Democrat from the House. All of the members signed the report of the committee.

In the Senate, there was no general debate; but in the House,

some time was given to a discussion of the purpose of the bill. The arguments, as was true in 1862, centered largely around the ideas of compensation, protection, and revenue. Morrill of Vermont represented the manufacturing east as the defender of the bill. He explained that the Treasury required a larger supply of means, and therefore the internal duties were increased. But when a tax of five per cent is imposed upon our manufactures and the tariff is increased to the same extent upon foreign manufactures, the same relative footing is maintained, and there is no cause for complaint. Thus he defended compensation as a means of securing greater revenue.

He added that the primary object of the bill was to increase the revenue upon importations from abroad and at the same time shelter and nurse our domestic products. He admitted that the protection now afforded to wool would increase its price, but only for a short time. He affirmed that the main purpose of the bill was revenue, but that its result would be protection. And he said that protection was never defended on any other ground than that in the end the consumer would obtain his supplies more cheaply, for home competition would eventually bring down the prices to a lower level than they had before foreign goods were excluded.

He said that it was a matter of self-preservation for us. Referring to cotton goods, he said that the rates in the tariff should be very much higher. In adjusting the tariff upon iron, he explained that the principle followed was to give an increase upon the tariff of 1861 equal to the internal duties. But he admitted that in some special descriptions the figures went slightly beyond that point.

He estimated that the bill would increase the revenue not less than fifteen millions, and possibly more. He said that the duties

were not extravagant or prohibitory, but this bill was intended as a temporary war measure, to which the House must give its support.

Cox of Ohio represented the opposition of the middle west, as voiced by a Democrat. He made a carefully prepared speech against the bill. He explained the oppressive character of the duties. He mentioned that the joint resolution which Congress had passed a few weeks before, had increased the tariff rates of 1862 fifty per cent. But while the present bill repealed that resolution after the 1st of July, yet it did not lessen but increased largely the same rates. And as the duties were to be paid in gold, this added the premium of gold to the tariff rates. In other words, it would take \$174 of United States depreciated paper in New York to pay \$100 in Liverpool. But when the importer brought that \$100 worth of goods to this country, in order to reimburse himself he must sell it for \$174 of our currency with freight and duty superadded. Summing up the evidence, he said that the first cost of goods in England, difference of exchange, freight, and duties, reduced to the paper standard, and profits of importers, would enable the home manufacturer to realize 180 per cent. This argument aided in revealing the oppressive character of the rates.

He added that the revenue would be lessened, the Treasury defrauded, and the people deluded by the clamor for bounties or compensation; but by oppressive and unjust discrimination, one class would wax fat and rich out of the labor and means of another.

He said that this complicated system of levying duties defied the intelligence of any man to unravel if he was not engaged in the trade, or unless he had access to the custom-house returns at Washington. He charged that its obvious purpose was to deceive the

consumer, give an unreasonable protection or bounty to the home manufacturer, tax and impoverish the consumers, and build up an aristocracy of manufacturers, residing mostly in Massachusetts and the other New England states.

He remarked that the people were the victims of the joint robbery of a system of bounties under the guise of duties, and of an inconvertible and depreciated paper currency under the guise of money. He said that the present tariff system had been devised for the benefit of the manufacturer, at the expense of the people, and yet it did not really aid the Treasury, for many of the duties were prohibitory, and no revenue would be derived from them.

Speaking in regard to the industrial interests of the states, he said that the states of the Union could be divided into two great classes, the protected states and the unprotected states. New England and Pennsylvania were mainly the protected states, and the agricultural states were unprotected. So he said that it was a discrimination in favor of the manufacturer against the farmer, for labor was being robbed by the unjust discriminations in favor of the privileged few. The manufacturers were protected against foreign competition and were making enormous profits; the farmers or laborers were unprotected and had to pay excessive prices for manufactured goods, thus robbing labor for the benefit of the manufacturer.

The arguments from Morrill and Cox are representative of those from the east and the west, as expounded by two radicals, one for and the other against protection. Not all the members from either section would follow their leader; but apparently more agreed with Morrill's ideas of protection in the east, than followed Cox's op-

position in the west.

The final vote on the bill was taken in the House on June 4, resulting in its passage, as mentioned previously, by a vote of 82 to 26. An analysis of this vote shows that the Republicans were decidedly in favor of the bill, voting seventy-four to three for its passage; but the Democrats opposed it almost three to one.⁵ The bill received a majority of the votes in each of the sections, but the opposition was strongest in the middle west, where two states did not support it; the vote tied in two other states, and only three supported it without opposition. Party lines seemed to be drawn most clearly in this section, where all of the Republican votes were in favor of the bill, and all but one of the Democratic votes were against it. Of the border states, Kentucky cast every vote against the bill, but it was supported in all the other states of this group. In the far west, all of the representatives from California voted for the bill. The final vote for all the states shows that the sentiment of the House was over three to one in favor of this tariff act. This may be taken to indicate the attitude of the voters in the different sections of the country.

Before the final vote in the House for the passage of the bill, the yeas and nays were recorded three times. A brief summary of these votes, and a few facts based on the analysis of the votes are given below:

1. To permit certain machinery to be imported free of duty for one year: yeas 68, nays 42.
2. To lower the rate on railroad iron from 80 to 60 cents per 100 pounds: yeas 82, nays 65, not voting 35.
3. To receive legal currency of the United States in payment of all duties: yeas 34, nays 107, not voting 41.

An analysis of the votes on the amendment that machinery for certain purposes could be admitted free of duty for one year, indicates that in the northeast section, only four of the ten states approved the amendment.⁶ Manufacturing interests were doubtless opposed to having the duty taken off machinery. New Hampshire, Vermont, New Jersey, and Pennsylvania were definitely opposed to the measure, and Maine and Massachusetts had tie-votes. Connecticut, Rhode Island, and New York, and also Delaware seemed to favor the amendment. The representatives from New York voted strongly in favor of it, the vote being seventeen to two. Pennsylvania, as if in a spirit of rivalry against New York, was almost as strongly opposed to the measure, voting thirteen against and four in favor of it. The total vote for this section stood with a majority of three in favor of admitting machinery free of duty. Republicans and Democrats were somewhat divided in their voting and seemed to be opposed to one another. The Republicans voted in favor of the amendment, twenty-four to sixteen, but the Democrats were opposed to it ten to five. In the other sections, party lines are not noticeable; and the total votes in the House show that both parties were in favor of the resolution.

All of the states of the middle west except Ohio approved the measure, also the border states and the group in the far west were in favor of it. The southern group had no representatives in the House, because of the Civil War which was then in progress.

Party lines and sectional interests were of little consequence in this vote as a whole. Probably the need of certain machinery was considered as a means of winning the war, and resulted in a certain degree of cooperation among the members of the House, so

that the amendment was passed, the vote being 68 to 42, or over three to two in its favor.

An analysis of votes that were cast in the House on an amendment to lower the rate of duty on iron for the use of railroads from eighty to sixty cents per one hundred pounds, shows that the northeastern section, the group of border states, and the states in the far west were all opposed to lowering the duty on importations of railroad iron; but the middle west was so strongly in favor of the measure that it overcame all opposition and enabled the House to pass the amendment by a vote of 82 to 65.⁷ Without the vote of the middle west, the amendment would not have been passed by the House. This fact indicates the growing importance of this section as a political factor. Also in this section, both Republicans and Democrats voted together in favor of the amendment; but in the northeastern section, the two parties voted on opposite sides, the Democrats for, and the Republicans against its passage, in accordance with their party policies. New York and Pennsylvania again took the opposite sides of the question, for New York approved the amendment and Pennsylvania did not. A majority of both Republicans and Democrats voted for the resolution in New York, but in Pennsylvania a majority of both parties cast their votes against it.

If we consider the votes of the individual states and of the groups, it will be noted that only four of the ten states in the northeastern section voted to lower the duty on iron. In the middle west, Michigan was the only state that did not favor such a reduction, doubtless because of the mining interests of that state. Of the states in the other two groups, only one state approved the resolution, and that was West Virginia with a single vote in its

favor.

An analysis of the votes on the amendment to receive legal currency of the United States for the payment of all duties on imported goods is given in Table 10.⁸ Although this was a tariff amendment, yet it would seem to register the opinion of the House concerning the currency problem of the country. The measure was approved by only two states, Illinois and Ohio.✓ All of the other states voted not to accept legal currency in payment for all duties. The vote of the entire House was over three to one against the amendment.

In the northeastern section, the Republicans and Democrats voted together in opposition to receiving legal currency in payment for duties; but in the middle west, the two parties took opposite sides, the Democrats for and the Republicans against the amendment.

In the Senate, the tariff bill passed by a vote of 22 to 5, or over four to one in its favor. The five votes in opposition were from the states of Illinois, Indiana, Kentucky, Pennsylvania, and California, four Democrats and a Republican being opposed to it.

In regard to the increase of tariff rates brought about by the passage of this bill, it may be noted that Congress had passed a resolution previous to the approval of this bill, increasing the existing rates of duty on imports fifty per cent for sixty days. This increase of rates probably indicated what Congress intended to do toward the revision of the tariff.

During the discussion, it appeared that the bill did not lessen this fifty per cent provision, but largely increased it. Figures were given to show that some of the rates would be increased enormously, even as high as 210 per cent.⁹

A few comparisons have been made between the tariff rates of duty of 1862 and those of 1864.¹⁰ This list is incomplete, but it will serve as an illustration to show how some rates were increased under the stress of war. Files, made of steel, were increased nearly 400 per cent. Raw cotton, which before 1862 had been free, was increased 300 per cent. Wool was increased 66 $\frac{2}{3}$ per cent. Some of the items were increased but little. The average of the eighteen items shown in the list is over 68 per cent. If the two items, files and raw cotton, are removed from the list, the general average will be cut down over fifty per cent, or to about 33.5 per cent. Probably this is a truer average rate, although some items had exceedingly high rates of duty imposed upon them.

A few general conclusions based on the study of this tariff debate and vote are given below:

1. The tariff of 1864 was preceded by an internal revenue law. This was used as an argument for increasing the duties on imports to compensate the manufacturers.
2. Before this tariff law was passed, Congress anticipated that the rates would be increased considerably; so a joint resolution was passed to increase the existing duties fifty per cent for sixty days.
3. The principal reasons given why the duties should be increased were: the need of more revenue, the compensation of manufacturers for the internal revenue, and the protection of special industries and manufacturies.
4. A majority of the Republicans favored high duties, and a majority of the Democrats opposed increasing the rates.
5. This law was a northern Republican measure, made possible because the secession had removed the southern Democrats from Congress.
6. A composite vote for the House, made by combining the votes taken during the years 1862, 1864, and 1865, shows that these war tariffs were passed by a two to one ratio. The

northeastern section approved them four to one; the middle west, likewise, four to three; and the far west, nine to one; but the border states rejected them fourteen to fifteen.

7. The tariff bill of 1864 was approved by the Republicans in the House by a vote-ratio of twenty-five to one, but the Democrats opposed it three to one.

Legislation of 1865

During the second session of the thirty-eighth Congress, attempts were made to lower the existing tariff rates in certain particulars. A resolution introduced into the House for the purpose of instructing the committee of ways and means to inquire into the expediency of reducing the tariff upon coffee, sugar, tea, and similar articles was laid upon the table by a vote of 64 to 48. Taking the vote of the House as a whole, the Republicans approved laying the resolution on the table by a vote of 62 to 15, or over four to one. Only two Democrats voted with the Republicans to lay the resolution on the table, but thirty-three opposed doing so. The vote seems to express party politics for or against the measure, as the majority of each party voted together. In the northeastern section, the Republicans voted yeas 34 and nays 5; the Democrats voted yeas 1 and nays 20. In the middle west, the Republicans voted yeas 23 and nays 5, but the Democrats, yeas 1 and nays 13.

In the Senate, an amendment lowering the duties on tea, coffee, sugar, molasses, and syrup was rejected by a vote of 7 to 34. All but one of the Republicans voted against it, and the Democrats voted six to two for it. This indicates that the voting was partisan. In the northeastern section, the Republicans voted solidly in opposition to the amendment; but the Democrats voted yeas 2 and nays 2. In the middle west the Republicans opposed the measure by a vote

of 1 to 11, but the Democrats approved it with one vote.

In the political make-up of Congress, the Republicans controlled both the Senate and House.

On January 6, 1865, Stevens introduced a bill into the House for the purpose of amending the tariff law that had been passed June 30, 1864. It was considered and amended on February 28 and March 1. After the bill had been amended, a motion to lay it on the table was decided in the negative -- yeas 43, nays 85. This amounted to a vote upon the bill, for those who voted not to lay it on the table supported the measure, and those who voted to lay it on the table were against it.

On the 3d, the bill was considered in the Senate, and passed without record. A joint committee of conference composed of two Republicans and a Democrat from each branch of Congress was appointed to consider the settlement of the differences between the Senate and House bills. The report of this committee was accepted by the Senate, the vote being 22 to 12. The House also agreed to it, but without vote. On the same day that these differences were settled, the bill was approved by the President and became a law, March 3, 1865.

Apparently the purpose of this act was to amend the tariff of 1864, but it changed only a few items, the principal ones being cotton goods, liquors, and iron. But the proposed increase of the duty on iron (\$3 a ton) aroused more discussion in Congress than any other. A comparison of sixteen items in the tariff of 1865 with similar items in the tariff of 1864 shows an increase of 41 1/2 per cent.

From the standpoint of tariff legislation, this bill is of

minor importance, as it affected but a few articles. Still it shows that the trend of tariff rates was still upward. The analysis of the votes on the previous page indicates that the Republicans were opposed to reducing tariff rates, even on the necessities of life.

Judging from the discussions in Congress, one might conclude that the iron interests of Pennsylvania were responsible for the bill, for Stevens of Pennsylvania admitted that he offered the bill on his own motion, and not as chairman of the committee of ways and means. He had formerly been an iron manufacturer, but was now a strong advocate of protection for the iron manufacturers.

In reviewing the tariff legislation during the war, it is to be noticed that it was necessary to greatly increase the revenue in order to win the war. Congress used all of its ingenuity to discover new sources of revenue. General excise taxes were placed upon manufactures of all kinds. Heavy license fees were charged those who engaged in business enterprises. A direct tax of \$20,000,000 was apportioned among the states. The rates of duty on imported goods went up constantly, and the free list was cut down considerably.

Compensation

One of the most important arguments which was used to support the increase of tariff rates was that the manufacturers should receive compensation for the high excise taxes in their industries. This argument was used effectively in 1862, and throughout the war, but it was based on a fallacy which resulted in great injustice to the people.

The general principle adopted in making the tariff laws was that the duties on imported goods should be increased at as nearly as possible the same rate as the excise tax, except in some cases where it was necessary to correct errors, or for the purpose of obtaining more revenue. It was admitted, however, that on many articles the increase was greater than the excise placed upon the same articles.

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By this system of compensation, whenever Congress laid an excise tax upon the manufacturers of the country, or the products of their factories, it also made a similar increase of the duties on imported articles. According to this plan, if an excise tax of \$1.50 per thousand was placed upon cigars manufactured in this country, a similar duty of \$1.50 per thousand must be placed upon cigars imported into the United States. This plan would in effect relieve the manufacturers from paying the excise taxes at all; for being protected against foreign manufacturers, they would merely raise their prices to meet the new price level, while at the same time, the consumers would pay all the bills. Viewed from this angle, the manufacturers paid no excise taxes at all, for the principle of compensation saved them from the added expense of the internal tax, which was paid by the consumers.

The injustice of this tariff legislation may be seen in the fact that the manufacturing classes of the country were virtually freed from the excise taxes, but the people, the consumers, paid them all. This theory of compensation amounted to a form of class legislation.

The idea of compensation called for a balancing of excise taxes with a similar increase of import duties. But theory and

practice were not alike. The tariff duties were, in many cases, far in excess of the excise taxes. A few illustrations will serve to show how abundantly the manufacturers of the country were compensated.

The excise law placed a tax of \$1.50 on a ton of hollow ware, but at the same time the tariff law imposed a duty of one-half cent a pound, or ten dollars a ton, leaving the manufacturer \$8.50 the advantage for compensation -- or in excess of the proposed compensation. He could take advantage of this by increasing his own profits. But the actual advantage of the manufacturer in the United States was much greater than this, for the additional duty of one-half cent a pound was added to a tariff of two and one-half cents, making three cents per pound, or \$60 per ton that the foreign importer had to pay before he could sell his hollow ware in this country. Surely an advantage of \$58.50 on a ton of hollow ware should compensate a manufacturer for an excise tax of \$1.50, and also leave room for abundant profits.

On cigars valued at \$5 per thousand, weighing about twenty pounds, an excise of \$1.50 was placed. The tariff law raised the duty on such cigars ten cents per pound, or \$2 per thousand, leaving the manufacturer fifty cents above the proposed compensation. But his real advantage was greater than this, for the foreign importer had to pay the additional duty of ten cents per pound plus the existing tariff of twenty-five cents a pound, or \$7 on a thousand such cigars, leaving \$5.50 for additional compensation, protection, and profits. The manufacturer would merely buy his excise stamps from the Government, place them upon his boxes of cigars, and set his price based upon cost, plus excise tax, plus profits

protected by a \$7 per thousand tariff wall, and the consumers paid the bill.

On steel valued at from seven to eleven cents per pound, an excise tax of \$8 per ton was charged. The tariff placed an additional duty of one-half cent a pound on such steel, or \$10 a ton, leaving an advantage of \$2 for the home manufacturer. But the foreign manufacturer had to pay the full duty of two and one-half cents per pound, or \$50 a ton to import this steel, leaving an advantage of \$42 a ton to our own manufacturers for additional compensation and profits.

Furthermore, the promoters of such tariff legislation knew what they were doing when they changed the rates from specific to ad valorem, for members of Congress would be less likely to understand bills drawn in this way, and detect their true character. Thus there would be less opposition to such legislation both in Congress and among the constituents of those who supported the measures by their speeches and votes. Class legislation was thus imposed upon the American people under the guise of patriotism. Money freely contributed by the consumers flowed into the Treasury, and the north won the war and saved the Union. How this war tariff was later perpetuated as a regular system and accepted with little protest by the supporters of the Republican party forms one of the most interesting chapters of our history in the period after the Civil War.

References

1. See the Congressional Globe, 37th Congress, 2d Session, Washington, 1862, pp. 3055, 3117.
2. See Senate Report No. 2130 (Serial No. 2827), 51st Congress, 2d Session, Washington, 1891, p. 119.
3. Mc Culloch, Men and Measures of Half a Century, New York, 1889, p. 466.
4. See Table 6 in Appendix, page 83.
5. See Table 11 in Appendix, page 88.
6. See Table 12 in Appendix, page 89.
7. See Table 13 in Appendix, page 90.
8. See Table 14 in Appendix, page 91.
9. See the Congressional Globe, 38th Congress, 1st Session, Washington, 1864, pp. 2672 - 2691.
10. See Table 15 in Appendix, page 92.
11. See the Congressional Globe, 37th Congress, 2d Session, Washington, 1861 - 1862, p. 2936.

CHAPTER III

TARIFF LEGISLATION OF 1866 TO 1870

During the war, there had been an urgent need of revenue with which to carry on the struggle. Congress had tapped the resources of the country, and money flowed into the Treasury as a result of duties, excises, licenses, etc. The rates of duty on imports had gone up steadily.

As a whole, the people of the North had responded well to the demands that had been laid upon them. But with the close of the war, it might be expected that a reaction would set in. However, under the stress of debt payment, the duties steadily increased. Many years of high, war-time, tariff rates passed before it was possible to bring about even a partial adjustment of the situation.

Legislation of 1866

On June 25, 1866, a bill was introduced by Morrill to provide increased revenue from imports, and for other purposes. The measure was debated by the House from the 28th of June until the 10th of July, when it passed by a vote of 95 to 52.

Two days later it was reported in the Senate. A motion that it should be referred to the committee on finance, was amended so as to instruct the committee to report it on the second Wednesday in the next December. This amendment for the postponement of the bill was accepted by a vote of 23 to 17.

On July 13, the day after this postponement occurred in the Senate, Morrill was ready with another bill, which was introduced into the House by unanimous consent. When it was considered on the 18th, he explained that it embraced those sections from the other

bill that the House had recently passed, which in the main had met the approval of a large majority of the House. He declined to yield permission for amendments before calling for the vote. The House passed the bill by a vote of 87 to 36.

In the Senate, the bill was considered, amended, and passed on the 24th, without a record vote.

Two joint committees of conference were appointed successively in order to settle the disagreement between the Senate and House. The report of the second committee which was composed entirely of Republicans was accepted by both branches of Congress. On the 28th, the last day of the session, the bill was approved by Andrew Johnson, the President of the United States.

The arguments that were used in the House for the passage of the postponed bill were largely a repetition of those already used. In addition, some members spoke in favor of a high tariff as a protection to agriculture, and as furnishing a home market for the farmer. Protection was stressed as before, but was made to include the average farmer and the wool growers.

To the usual arguments against a high tariff, it was urged that high duties would encourage combinations to demand oppressive prices. Also it was pointed out that such a tariff was built on a false theory, that of benefitting one portion of the country at the expense of another. It was also objected that the bill was unsatisfactory, as we have no settled tariff policy.

Before the bill was discussed in the House, Morrill explained why a revision of the tariff was necessary. He gave several reasons which have not yet been given. He insisted that American labor needed this kind of protection, and that capital already in-

vested in manufactures needed protection from European competition. Last of all, he pointed out that higher rates must follow the termination of the reciprocity treaty with Canada.

During the progress of the debate, certain business interests representing commerce tried to influence Congress by means of petitions. The New York Chamber of Commerce sent a remonstrance to both the Senate and the House. Some of their objections expressed against the bill were as follows:

1. The bill increased the duties on imports at a time when many of the existing sources of internal revenue are being abandoned.
2. The enactment of this bill into law would be specially injurious to commerce by diverting it from its established channels, lessening our foreign trade, and leaving our large merchantile marine without adequate or profitable employment.
3. It would mar the prosperity of agriculture by increasing the cost of the necessaries of life without enhancing the prices of farm products.
4. It would injure mechanics by increasing the cost of living without enhancing wages.
5. The result of increasing the duties from ten to fifty per cent, and lowering the excise taxes, will give a rate of protection of from fifty to one hundred per cent.
6. Under such protection, we may expect to see a fatal competition between manufactures and commerce which will ultimately prove fatal to prosperity.

To what extent such arguments influenced Congress is uncertain, but the Senate postponed the bill, leaving its consideration to the next session.

The bill had passed the House on July 10 by a vote of 95 to 52. The Republicans were over three to one in favor of it, but the Democrats were four to one against it. During the debate, the statement was made by several speakers that the west, not New Eng-

land, wanted this bill. An analysis of the vote shows that this claim was not true, for the states of the middle west opposed it by a vote of 28 to 25.¹ Barring the state of Ohio, which favored the bill by a vote of 15 to 3, the remaining states of the group opposed the bill by a vote of 25 to 10. All of the votes from the far west were for the passage of the bill. In the manufacturing section of the northeast, where the demand for the bill was supposed to be but slight, the tariff found, as usual, its strongest support. In this section, not a single Republican cast a dissenting vote, and fifty-one registered their approval of the measure. The Democrats in this section were almost equally divided, seven being for, and eight against the bill. The states of Maine, New Hampshire, Vermont, Massachusetts, Connecticut, and Rhode Island voted unanimously for its passage. In New York, where there was considerable opposition, slightly over half of the representatives voted for it, four voted against it, and ten refrained from voting.² It is clear that this bill was passed by eastern votes.

An analysis of the vote in the Senate for the postponement of the bill shows that the states of the northeast did not favor delay.³ The border states and those in the middle west were almost unanimous for postponement, and the far west divided equally for and against the amendment. The fate of the bill was determined by the border states, for if the total vote for this section is subtracted from the total vote for all the states, the resulting vote would be 15 yeas to 16 nays, and the consideration of the bill would not have been postponed.

The substitute tariff bill which Morrill rushed through the House without permitting it to be amended was passed by a vote of

over two to one, a larger favorable vote than the one for the original bill. As mentioned previously, the Senate considered it during only one day, and passed it without recording the yeas and nays.

The articles included in this bill were cigars, cotton, and liquor. As a whole, this bill had little effect upon tariff legislation. It made an average increase of over 81 per cent upon four grades of cigars. The duty on raw cotton was reduced 40 per cent. This change was made because the excise tax on cotton was three cents a pound instead of five. The duty on distilled liquors was left practically as it had been before, but was modified so as to prevent fraudulent mixtures of liquors from being introduced for the purpose of evading the duties.

Although Congress passed no major tariff legislation during 1866, yet indirectly the effect was to increase the rates. This effect was brought about by the passage of an extensive internal tax bill. This bill reduced the excise tax on most manufactured articles, and placed many others upon the free list. Such legislation favored the manufacturers of the country and left a wider margin of price difference between the home manufacturer and the foreign producer.

The general tendency of the legislation for this year was to increase, instead of to decrease them. The demands of business in opposition to the reduction of inflated values were again used against reducing duties on imports. War-time prices must be kept up in order to maintain the status quo in the field of labor and capital.

Legislation of 1867

On January 11, the bill, which the Senate had previously postponed, was reported together with an amendment which struck out all of the bill after the enacting clause and inserted a substitute. This substitute bill was passed by the Senate and went to the House, but met with opposition and was not considered further.

Near the close of the previous session, the House had passed without debate a bill to provide for increased revenue from imported wool. This bill had gone to the Senate, but not in time to be considered before the adjournment of Congress. On March 2, 1867, it was finally passed by a vote of 31 to 12, and was approved by the President of the United States on the same day.

According to this act, wool was divided into three classes: clothing wool, combing wools, and carpet wools. There was also a rearrangement of the valuation schedules for the different rates of duty. A comparison of the rates with those for 1864 does not reveal any special changes. Taussig explains how the change in classification increased the rate of duty on wool:

"But in fact, by the change in classification, a very considerable increase in the duty was brought about. In 1867 all wool costing less than thirty-two cents was made to pay the duty of ten cents per pound and eleven per cent. In 1864 wool costing (abroad) between eighteen and twenty-four cents had been charged in 1867 with the duty of ten cents and eleven per cent. With the ad valorem addition, the duty of 1867 amounted to eleven and a half or twelve cents a pound, or about double the duty of 1864. The consequence was that in reality the duty on that grade of wool which is chiefly used in this country was nearly doubled by the act of

1867; and the increase was concealed under a change in classification." ⁴

In order to compensate the manufacturers for the increased cost of wool, either imported or grown in this country, the duties on woollens were increased about fifty per cent to meet the increased duties on imported wools. In some cases the increase of the rate was much higher; for example, the duty for 1864 on articles composed wholly or in part of wool was twenty-four cents a pound and thirty-five per cent; by the act of 1867 this duty was raised to fifty cents a pound and thirty-five per cent. Thus a system of compensating and protecting the manufacturers, under a mixed specific and ad valorem tariff made it easy to cover up the real increase of duties. Taussig gave some figures to show how these two duties taken together increased the rates. He said:

"These duties, ad valorem and specific taken together, have been from fifty to one hundred per cent, and even more, on the cost of the goods. On cloths generally they have been from sixty to seventy per cent on the value. On blankets and flannels they have been from eighty to one hundred per cent, and have been entirely prohibitory of importation. On dress goods they have been from sixty to seventy per cent; on Brussels carpets again from sixty to seventy per cent; and on ingrain carpets from fifty to fifty-five per cent." ⁵

Although there was but little positive tariff legislation during 1867, yet an amendment to the existing internal revenue laws was passed just before Congress adjourned, decreasing the excise tax considerably. This law was in effect an increase of the duties on imported goods, for it added to the protection given to the man-

ufacturers of the country. Viewed from this angle, the duties on imports went up instead of down during 1867.

Legislation of 1868

On December 4, 1867, the House by a vote of 146 to 20 passed a bill for the exemption of cotton from internal taxation.

The Senate amended the bill suspending the duty on imported cotton, and passed it by a vote of 25 to 12.

The House was rather slow in accepting the amendment which the Senate had added to the bill. As finally approved, the bill exempted from internal tax all cotton grown in the United States after the year 1867. Cotton imported from foreign countries after November 1, 1868, was also exempted from duty.

It was urged by those who favored the repeal of the tax on cotton that it was an exceptional tax on raw material for revenue, which should be repealed on the general ground of justice. Such a tax was said to be out of harmony with our national policy, for it was a tax on labor. Its repeal was also urged as a means of encouraging the growth of more cotton.

Those who opposed the repeal of the tax on cotton said that the removal of the tax would strike out one fifteenth part of all the revenue derived from internal taxation, and where should this burden fall? It was also said that the cotton states had dragged the Government into rebellion, because cotton was king and slave labor was used. Now this tax on cotton should be maintained as a means of punishing the south.

The House opposed the exemption from duty of imported cotton, but accepted it because the Senate insisted upon it. It was said

that the House was so anxious to remove from cotton the burden of internal taxation, in order to encourage the growth of more cotton, that the removal of the import duty was finally accepted as a present necessity which might be corrected at a later time by general tariff legislation. But even this compensation in the Senate was made possible because a group of western senators on the Pacific Coast who held the balance of power in the Senate desired to get cotton free of duty for some manufacturies that were springing up.⁶

By an act which was approved on July 20, 1868, the tobacco interests of the country were given additional protection against foreign competition. This act required that all cigars imported from foreign countries, shall, in addition to the import duties, pay the excise tax prescribed for cigars manufactured in the United States, and have the same stamps affixed.

The imposition of the internal revenue tax upon imported tobacco effected a very decided increase of rate. Take, for example, cigars valued at \$5 a thousand had to pay an import duty of \$2.50 and 25 per cent. This law imposed the internal revenue tax of \$5 per thousand upon them, making an increase of 133 1/3 per cent of the duty already required by law. This greatly increased the protection already given to the tobacco manufacturers of this country.

No general tariff legislation was passed during 1868, but the special interests of cotton and tobacco were both subjects of favorable legislation.

Legislation of 1869

On December 8, 1868, the House passed a bill for the purpose

of regulating the duties on imported copper. The bill had been left over from the previous session as unfinished business. It now passed without debate by a vote of 107 to 51.

In the Senate, the bill had several amendments added to it, but it passed on January 19, 1869, the vote being 38 to 11.

On February 8, the House accepted the Senate amendments without debate by a vote of 112 to 56.

On the 22d, the House received a message from the President, announcing that the bill was being returned with his objections. On the next day the House voted by over a two thirds majority to pass the bill over the President's veto, the vote being 115 to 56. The next day the Senate also passed it, the vote being 38 to 12. Thus this bill became a law in spite of the disapproval of the President.

According to this bill, regulus of copper ore (the more or less impure mass of metal formed beneath the slag in reducing ores) and black or coarse copper, which had been admitted free of duty, had a duty of four cents a pound placed upon them. This was a duty of eighty dollars a ton. The smelters of such imported ores in the east objected, because this duty increased their expense of production, and, at the same time, benefited the copper industry of Michigan, where the copper ore could be both mined and smelted. Old copper, suitable only for remanufacture, had the duty raised from one and one-half cents a pound to four cents, an increase of one hundred and sixty-six per cent. Other articles of copper had their rates increased from twenty-eight per cent in some cases, up to one hundred per cent in others. Some of the duties were specific and others ad valorem. The former duty on blue vitriol

was ad valorem, and was now changed to a specific duty of five cents a pound. The average rate of increase of duty for the eleven items was slightly over sixty-seven per cent.

The President's objections to the copper bill may be grouped under three general headings relating to finance, class legislation, and administrative policy. He urged that it was against the true interests of the Government and of the people for the bill to become a law, for it could not remedy the evils which it was designed to meet. If the mining interests of Lake Superior were unable to compete successfully against the natural laws of supply and demand, legislation would be only an artificial means of helping them. They should help themselves by reducing the cost of production.

The President affirmed that this bill was intended for class legislation, for it made discriminations in favor of one interest against the interests and benefits of many others. Its passage would foster monopolies and help to make corporations rich by increasing their profits, made possible by high protective duties on imported copper. Such legislation would benefit the mining interests at the expense of the people.

He said that the high rates proposed in this bill would reduce the importations of copper, and thereby diminish the receipts of the Treasury. The decreased importations of copper would also be detrimental to the shipping interests of the nation, for ships formerly used for transporting ores would be diverted into other channels or not be used at all. The smelters in the east which depended upon imported copper ores would be unable to pay the proposed duties and would therefore cease to operate; thus a greater

industry would be destroyed in the east than would be benefited in the west. It would also destroy the business of smelting home ores in connection with a smaller amount of the imported article, for excessive duties would prevent smelters from using imported copper ores. In addition to these financial losses, the bill would impose a heavy tax upon an already overburdened people.

Congress disregarded or overlooked the President's objections to the bill. The Senate did not even discuss them. This attitude on the part of Congress toward the President had reached a climax in 1868 when the House impeached him, and the discord still continued.

The Senate was composed of fifty-four Republicans and twelve Democrats. The House contained one hundred seventy-four Republicans and forty-eight Democrats. This gave the Republicans a majority of forty-two in the Senate and one hundred twenty-six in the House.

An analysis of the vote in the House on the passage of the copper bill, taken on December 8, 1868, shows that the bill was approved by all the sections of the country.⁷ The opposition was stronger in the northeastern section than anywhere else. The reason for this condition is probably found in the fact that this section wanted cheap copper ore for smelting purposes, and favored low duties. The vote for this section was 39 to 22, or less than two to one in favor of the passage of the bill.

The middle west voted over two to one for the bill. The mining interests of Michigan were to be especially benefited by the copper act, and all the votes from that state were for it. A majority of the representatives from Iowa, Illinois, and Nebraska

opposed the bill, for they had no copper mining interests to be benefited, such as those in Michigan, and they were opposed to paying higher prices for manufactures of copper.

The southern group of states also passed the bill by a vote of over two to one. Such a vote was made possible as a result of the reconstruction of the south after the war, giving to it a Republican representation in Congress.

All of the votes from the far west were for the bill. Taking the votes from all of the sections, we see that the bill passed by a vote of over two to one. The Republicans supported it five to one, but the Democrats opposed it sixteen to one.

A comparison of this vote with the second vote when the House passed the bill over the President's veto shows a gain of eight votes for the bill and of five against it.⁸ In the northeastern section the vote was a little stronger for the bill. The opposition decreased five votes, and the supporters gained four, making the ratio over two to one for the passage of the bill. The middle west lost some support, and the vote favoring the bill dropped to less than a two to one ratio. The southern states increased their opposition by five votes, but those supporting it gained one, and the ratio dropped to less than two to one. The far west gained one more vote for the passage of the bill.

The growing opposition is indicated by the fact that a majority of the representatives from seven states failed to approve the copper bill the first time, but the representatives from ten states failed to approve it the second time during the vote for its passage over the President's veto. The final vote of the House, however, gave the bill three votes over the two thirds necessary for

its passage.

Legislation of 1870

During this year, many bills were introduced into the House for the purpose of reducing the duties on various articles of import. These bills were referred to the committee of ways and means, from which committee a bill was reported on February 1, to amend the existing laws relating to the duty on imports. This bill was prepared by the committee after considerable investigation and study. It was not intended to be a general revision of the tariff, but it increased the free list, changed the classification of certain articles, and substituted specific duties for ad valorem in some schedules.

For over two months, from March 3 until June 4, this bill was frequently before the House for debate or amendment. On May 16, Schenck had introduced to the House from the committee of ways and means a bill to reduce internal taxes. Beginning on May 27, this internal tax bill was discussed in the House. On June 4, Schenck proposed to offer some additional sections to this bill in relation to tariff duties. He had taken four sections from the tariff bill which had been before the House, and proposed to have them added as amendments to the internal tax bill. These sections related to certain dutiable goods, articles on the free list, tonnage duties on vessels, and goods in bonded warehouses.

These amendments were not debated before the vote was taken, but there was considerable delay caused by filibustering. The yeas and nays were recorded about ten times on June 4, with reference to a motion for adjournment. On the 6th, the amendments were adopted

and added to the internal tax bill; and the bill with its amendments passed the House, the vote being 153 to 35, or over four to one in favor of its passage.

In the Senate, the bill was freely amended, and finally passed on July 6 by a vote of 43 to 6.

To settle the disagreements of the two houses, committees of conference were appointed. The Senate accepted the report of the joint committee without voting, and the House approved it by a vote of 144 to 49. On the 14th, the bill was signed by President Grant, and became a law, known as An Act to reduce Internal Taxes, and for other purposes.⁹

Both houses of the forty-first Congress were controlled by the Republicans. The Senate had a large majority of Republicans, outnumbering the Democrats almost six to one. In the House the Republican majority was over two thirds of the membership. This gave the Republicans control of all committees.

An analysis of the vote in the House on the internal tax bill, with the tariff amendments added as a rider, shows that it was approved by a vote of over four to one.¹⁰ The bill was supported by every section of the country with a considerable majority. A majority of the votes from all the states except three were for the bill. Maryland and Alabama opposed its passage, and in New Jersey the votes for and against it were equal. The total vote for all the sections shows that all but two of the Republicans who cast their votes were in favor of the bill. The Democrats were over two to one opposed to it.

The bill passed the Senate by a vote of 43 to 6.¹¹ Only one Republican cast an opposing vote, but the Democrats opposed the bill

five to two. Delaware, Maryland, and Kentucky were the only states where the bill was not approved, except Louisiana, where the two senators opposed one another. The Republican majority in the Senate was so large that the influence of the Democratic party was hardly noticeable on tariff legislation. The Democratic influence in Congress had been greatly reduced because of the war, and Reconstruction following it; and the south was still to a large extent under the control of the Republican party.

This act was intended merely as a partial revision of the tariff. Decided reductions were made in the rates on tea, coffee, molasses, sugar, and brandy, also on the cheaper grades of iron.¹² But a new classification of various articles was made, and it is not possible to make a comparison of rates between this tariff and earlier schedules. For instance, the rate on steel crinoline, corset and hat wire was set at nine cents a pound, with an addition of ten per cent, a duty of one hundred eighty dollars a ton, to which must be added ten per cent of the value of the wire. This item had not appeared in any earlier schedule.

The bill included a list of over one hundred and thirty items which were put on the free list. Fifty-four of these free items, or forty-one per cent, had been on the dutiable list before this time. These changes by which many internal taxes were repealed, many articles were placed on the free list, and many duties remained as they were, were undoubtedly in the interests of the manufacturers of the country.

A few figures will serve to show in a practical way the effect of the passage of this bill.¹³ The figures given for 1869 and 1870 are very much alike, but those for 1871 have changed considerably.

The figures show that the importations from the items on the free list were more than doubled during the year following the passage of the bill. This increase may be attributed to this change in the law. There was also an increase in the dutiable goods imported in 1871, and in the amount of duty collected, but the average ad valorem rate on the dutiable goods imported decreased from 47.08 to 43.95. The law of 1870 had very likely lowered the existing rates slightly over three per cent.

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The period covered by this chapter from 1866 to 1870 was a time of partial adjustment. At the close of the war, prices were unnaturally high, and the people felt that their burdens of taxation should be lightened. But competing interests were in sharp conflict. Some wanted the duties raised, others held they should be lowered, and still others tried to keep them about as they were. Attempts to make a general revision of the tariff laws ended in failure, but special interests profited by legislation favorable to them.

In 1866, cigars, cotton, and liquor were the subjects of tariff legislation. The following year, the Wool and Woolens Act gave the manufacturers what they wanted. In 1868, cotton was relieved of excise taxes and import duties, and tobacco received greater protection. In 1869, the copper bill was passed over the President's veto. And in 1870, a partial revision of the tariff made several changes, with a possible reduction of three per cent of the rates on dutiable goods.

General Summary

In 1860 the House passed the tariff bill which, after being

postponed by the Senate, was finally approved on March 2, 1861, being known as the Morrill Act. During the summer following its passage, Congress changed this act into the first war tariff.

When the war began in 1861, the Treasury was in a depleted condition, caused by a reduction of the rates of duty in 1857 just at the beginning of a financial crisis. Congress met this situation by means of tariff laws and internal taxation. Year by year the rates were increased in order to meet the demands of war.

During the war, the principal arguments were based on three ideas -- revenue, protection, and compensation. The first two are contradictory, but Congress tried to combine them into a protective-revenue tariff. The third was used effectively to raise the tariff rates, with the result also that the manufacturers were virtually relieved of excise taxes, and the burden was placed on the consumers of the country.

After the war was over, business demanded that the high prices should continue. In most cases the high tariff rates still continued, but the excise taxes were gradually reduced or repealed. Various special interests were subjects of favorable legislation, and the tariff rates were pushed still higher. The retention of the war-time tariff laws, combined with the repeal of most of the internal taxation, provided a wider margin for profit for the home manufacturer.

By 1870 the movement favorable to a reduction of the duties had gained enough influence to bring about a partial revision of the tariff, with a small reduction of three per cent.

A summary of the votes given in the House for the passage of eight bills during the years under consideration, shows the atti-

tude of the different sections of the country toward tariff legis-
lation. ¹⁵

The northeastern section of states approved every one of these bills by a large majority of the votes.

The representatives from the states of the middle west did not give tariff legislation such hearty support, but supported all but two of the bills. One of these lacked only one vote of being approved, and the other had a tie vote. But the others which were passed were approved by smaller majorities than they received in the east.

The third group of states, which included West Virginia, Tennessee, Kentucky, Missouri, Arkansas, and Texas, supported only three of the eight bills, showing a decided opposition to Republican tariff legislation.

The southern states gave only a partial vote, because of the war. But Maryland and Virginia approved three of the bills.

The representatives from the far west approved five of the eight bills.

A word should be said in regard to the year 1870. The bill for that year was approved by all the sections. The south accepted it by a vote of almost two to one. This changed attitude toward tariff legislation in the south was more apparent rather than real. It came as a result of Republican reconstruction in the south, and did not express the real attitude of the whites of that section.

References

1. See Table 16 in Appendix, page 93.
2. The classification of Republicans and Democrats, as followed in this discussion, is that given by Blaine.
3. See Table 17 in Appendix, page 94.
4. Taussig, Tariff History of the United States, New York, 1901, p. 202.
5. Ibid., 206.
6. See the Congressional Globe, 40th Congress, 2d Session, Washington, 1868, Appendix, p. 497.
7. See Table 18 in Appendix, page 95.
8. See Table 19 in Appendix, page 96.
9. See the Congressional Globe, 41st Congress, 2d Session, Washington, 1870, Appendix, p. 701.
10. See Table 20 in Appendix, page 97.
11. See Table 21 in Appendix, page 98.
12. See Table 22 in Appendix, page 99.
13. See Table 23 in Appendix, page 99.
14. These figures are taken from Senate Report No. 2130 (Serial No. 2827), 51st Congress, 2d Session, Washington, 1891, pp. 119, 120.
15. See Table 24 in Appendix, page 100.

CHAPTER IV

EXECUTIVE INFLUENCE ON TARIFF LEGISLATION

In the previous chapters of this thesis, tariff legislation has been presented from the standpoint of Congressional action. But the fact should not be overlooked that the Executive branch of the Government exerts an influence over legislation in at least two ways, the President may recommend the enactment of laws which he thinks would be desirable, and veto those that he does not approve.

When the Legislative and Executive branches of the Government cooperate, constructive legislation is made possible; but when discord exists between these two departments, because of political differences or for other reasons, the results may be unsatisfactory. Such was the case during the administration of President Johnson, when Congress consistently passed bills over his veto.

When Congress waits for the recommendations of the President, and then considers them carefully in order to frame bills in harmony with his wishes, it may be assured that such bills will be approved in a majority of cases.

Beginning with President Buchanan, this chapter will present a discussion of the influence of the Chief Executive in the enactment of tariff laws.

In his First Annual Message, on December 8, 1857, Buchanan referred approvingly to the report of the Secretary of the Treasury, as an expression of his own opinion. He stated that the tariff of March 3, 1857, had been in operation for so short a time and under such unfavorable circumstances that it had not had a fair

chance to show results as a revenue measure. So he said that he would regard it as inexpedient, at least at that time, to undertake its revision. Congress acted in harmony with this recommendation, and did not revise the tariff.

The following year in his Second Annual Message of December 8, 1858, he discussed briefly the financial condition of the Government. He remarked that no statesman would advise us to go on increasing the national debt to meet the ordinary expenses of the Government, for this would be a ruinous policy. He said that the true policy would be to increase the revenue so as to equal the expenditures. He observed also that the incidental protection thus afforded by a revenue tariff would to some extent increase the confidence of the manufacturing interest and help to revive business. He then referred to the mode of assessing and collecting duties under a strictly revenue tariff, and expressed his opinion which he had long entertained, that a sound policy required that specific duties should be used in all cases where they could be properly applied. He merely expressed his opinion as to the need for more revenue, and the mode that should be used in securing it; but he made no definite recommendation to Congress, and the existing revenue laws were not changed.

In his Third Annual Message of December 19, 1859, he repeated the remark that he had made the previous year, regarding the ruinous practice in days of peace and prosperity of increasing the national debt to meet the ordinary expenses of the Government. He added further, that should such a deficiency occur as he apprehended, he would recommend that the necessary revenue should be raised by an increase of the duties on imports.

The next year in his Fourth Annual Message of December 3, 1860, he referred more definitely to the financial situation, saying that it was evident that the financial necessities of the Government would require a modification of the tariff during that session for the purpose of increasing the revenue. He also repeated his opinion contained in his last two annual messages in favor of imposing specific instead of ad valorem duties, so far as possible, on all imported articles. He then called the immediate attention of Congress to the condition of the Treasury, as presented by the Secretary in his report, and recommended that measures be promptly adopted in order that the Treasury could meet its pressing obligations.¹

This final recommendation of the President calling the immediate attention of Congress to the financial condition of the Treasury, and the need for a modification of the tariff, had not been made without due consideration. Beginning with his first year as President, Buchanan had studied the reports of the Secretary of the Treasury. At that time he had considered it inexpedient to revise the tariff, because the act of 1857 had been in operation for only a short time. But year by year there had been an annual deficit. He had expressed his opinion that a revision of the tariff might soon be necessary, and said that he favored specific instead of ad valorem duties. He also thought that a revenue tariff would give incidental protection to the manufacturing interests and help to revive business.

The recommendation of Buchanan for a revision of the tariff must have been intended especially for the Senate, for it was made after the House had passed the Morrill tariff. That act had been

framed in harmony with the President's wishes, using specific instead of ad valorem duties. The Senate had postponed it until December, the month in which Buchanan gave his Fourth Annual Message. But it was not until January 23, 1861, that the consideration of the bill was begun, and it passed on February 20, as has been mentioned in a previous chapter, because the secession of the south changed a Democratic majority in the Senate to a minority. Those in favor of the bill could, however, work with greater assurance of success, knowing that the President would in all probability approve the bill should Congress pass it, because he had recommended a revision of the tariff to increase the revenue.

Buchanan was followed on March 4, 1861, by Lincoln. Soon after the south captured Fort Sumter, he summoned Congress to meet on July 4. In his message, he reminded Congress that the reports of the Secretaries of the Treasury, War, and the Navy would give the information necessary for deliberation and action. He left Congress to study the report of the Secretary of the Treasury in order to determine what legislative action would be necessary, and he put forward no policy of his own in regard to defraying the expenses of the war.

The response of Congress to this broad hint of the President was the tariff act of August 5, which is discussed in chapter one.

In his Second Annual Message on December 1, 1862, Lincoln reminded Congress that the condition of the finances would claim their most diligent consideration. He said that the continuance of the war, and the increased disbursements made necessary by the augmented forces in the field demanded their best efforts for providing the necessary revenue without injury to business and with

the least possible burden upon labor. He reminded them that additional information on the subject of finances would be found in the report of the Secretary of the Treasury, and invited them to give their most candid and considerate attention to the statements and views of this officer. He expressed no opinion of his own regarding the revenue, except that the necessary amount should be provided without injuring business or burdening labor, indicating that he favored a moderate revenue tariff.

Two years later in his Fourth Annual Message of December 6, 1864, Lincoln again referred Congress to the report of the Secretary of the Treasury, and indicated a concurrence with his opinion² that the amount of revenue should be still further increased.

During the war, Congress responded from time to time to the President's suggestion for increased revenue, by revising the tariff and increasing the duties on imports. Year by year, under the stress of the war demands for increased revenue, Congress had been enacting protective tariff legislation. Lincoln, who evidently favored a moderate revenue tariff, signed every tariff bill that Congress passed. He was willing to burden the people by duties and other taxes, that the preservation of the Union might be accomplished.

During Lincoln's first term, the Secretary of the Treasury was Salmon P. Chase. His administration of the Treasury, and his advice concerning tariff legislation, evidently met the approval of Lincoln, for he invited Congress to study carefully the reports of the Secretary, and pass such legislation as would meet his just expectations in regard to revenue.

An estimate of Chase has been given by Mc Culloch, who him-

self was Secretary of the Treasury after the war. He said:

"Prior to becoming Secretary of the Treasury, Mr. Chase had no financial experience. He was not a financier, but he had the qualities that were needed in the head of the Treasury Department at that particular time. He was clear-headed, self-possessed, self-confident, patriotic, hopeful, bold, and he succeeded when trained financiers, who are usually conservative and cautious,³ would have failed."

This tribute to Chase, coming from one who knew him personally, and was familiar with the workings of the Treasury, indicates that he was the right man for the place at that time. It also indicates that Lincoln used good judgment in selecting his Cabinet.

Following the death of Lincoln on April 14, 1865, Andrew Johnson was made President. Concerning his attitude toward the tariff, Beale has remarked, "By training and instinct he was an enemy of a protective tariff."⁴ This attitude on his part served as one means of bringing him into conflict with the protectionists in Congress.

In his First Annual Message on December 4, 1865, he referred to the revenue system as a subject of vital interest. He mentioned that the report of the Secretary of the Treasury would furnish all the information required for deliberation and decision, and then added: "but the paramount importance of the subject so presses itself on my own mind that I can not but lay before you my views of the measures which are required for the good character, and I might almost say for the existence, of this people." "The duties should be so adjusted as to fall most heavily on articles of luxury, leaving the necessities of life as free from taxation as the absolute

wants of the Government economically administered will justify." ⁵

In these words he expressed his ideas concerning economy and duties. He believed in a bare revenue tariff for the support of the Government, with the duties falling mostly on the luxuries of life rather than the necessities.

The following year in his Second Annual Message of December 3, 1866, he referred again to the report of the Secretary of the Treasury, saying that it afforded much information respecting the revenue and commerce of the country. He commended to the careful consideration of Congress the views of the Secretary with reference to a proper adjustment of the revenue system, internal as well as impost. He alluded to his last annual message in which he had expressed his general views upon these subjects, and called the attention of Congress to the necessity of carrying into every department of the Government a system of rigid accountability, thorough retrenchment, and wise economy. He suggested that the oppressive burdens of taxation should be lessened by a modification of the revenue laws. Even with a reduction of excise and import duties, he thought there would be sufficient revenue in the Treasury to cover all legitimate charges and leave a large annual surplus to be applied to the payment of the national debt.

In his Third Annual Message of December 3, 1867, he said that the condition of the finances and the operations of the revenue system were set forth and fully explained in the able and instructive report of the Secretary of the Treasury. He earnestly invited the attention of Congress to the necessity of a thorough revision of the revenue system. He repeated the same ideas that he had expressed previously, that the revenue system should be so adjusted

as to bear most heavily on articles of luxury, leaving the necessities of life as free from taxation as would be consistent with the real wants of the Government. In this way taxation would not fall unduly on the man of moderate means, but all would contribute something toward the support of the State.⁶

On December 9, 1868, in his Fourth Annual Message, he said that the condition of the finances demanded the early and earnest consideration of Congress. The reason for this was that the receipts from internal revenues and customs had gradually diminished during the three previous years. He also sounded a note of warning in his remark that the continuance of useless and extravagant expenditures would involve us in national bankruptcy, or else lead inevitably to an increase of taxes which were already too onerous and in many respects obnoxious on account of their inquisitorial character.⁷

The above survey of Johnson's annual messages indicates his attitude toward the tariff. He was opposed to protection, and favored a revenue tariff on luxuries, with little or no duties on the necessities of life. In the administration of the Government, he recommended strict economy, a perfectly natural policy for any President to advocate, especially in a time of general extravagance.

Johnson's tariff ideas were reflected in the reports of McCulloch, the Secretary of the Treasury, during his administration. Concerning his own position on the tariff, McCulloch said:

"My position upon this question is not uncertain. An original Henry Clay Whig, a believer in what was called the American system, and now and since the party was formed, a Republican, I favor the

reduction of the tariff to a revenue standard. A tariff for revenue cannot be so framed as not to give all the protection which is needed to enable our manufactures . . . to compete successfully in the markets of the world with foreign manufacturers and their cheaper labor." But he added, "The country is, however, indebted to the protective tariff for the rapid reduction of the public debt, which is no small compensation for its burden."⁸

According to his own statement, Mc Culloch favored having the tariff reduced to a revenue standard. And Blaine thought that McCulloch sympathized with free traders, and that his official connection with Johnson weakened his support from Congress. Blaine said:

"By reason of his official and personal connection with the President, Mr. Mc Culloch had failed to secure cordial support from Congress, and had moreover given offense by his obvious sympathy with the free traders, who were already beginning to assault the protective tariff which the necessities of war had led the country to adopt."⁹

Although Mc Culloch favored a revenue tariff and sympathized with free traders, yet he advised Johnson to sign the Woolens Bill, according to Welles, the Secretary of the Navy under Lincoln. Writing under the date of March 3, 1867, Welles said, "Mc Culloch thought that the President had better sign the Woolens Bill with a protest."¹⁰ This bill greatly increased the protection on wool and woolens, but Johnson signed it, apparently following the advice of Mc Culloch.

In regard to the Copper Bill, Welles wrote under date of February 20, 1869, "The President spoke to me several days since in

relation to the Copper Bill which had been presented to him for approval. I expressed very fully my disapproval of it and of the system of corporations and special privileges which Congress is establishing. He said he coincided with me, and I find the bill will be vetoed."

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It is difficult to tell how much the advice of Welles influenced the decision of Johnson in regard to the Copper Bill, but he vetoed the bill, and placed in his veto message the objections mentioned by Welles.

During Johnson's administration, he did not have the support of Congress. It is probable that his recommendations in regard to the tariff had but little weight in deciding matters of legislation. It is true that Congress reduced the excise taxes several times, but probably the demands of business influenced Congress more than the recommendations of Johnson, for tariff rates continued to increase, rather than decrease during Johnson's administration.

On March 4, 1869, General Grant became President of the United States. In his First Inaugural Address, he said that on all subjects he would have a policy to recommend, but none to enforce against the will of the people.

In his First Annual Message of December 6, he reminded Congress that the subjects of tariff and internal taxation would necessarily receive their attention. He said that the revenues of the country were greater than the requirements, and might with safety be reduced. He felt that it might be advisable to modify taxation and tariff in instances where unjust or burdensome discriminations were made by the existing laws, but recommended that a general revision of the laws should be postponed. But he added that with the fund-

ing of the national debt, the taxes and the revenue from imports might be reduced safely from sixty to eighty millions per annum at once, and might be still further reduced from year to year as the resources of the country were developed.

The following year in his message of December 5, 1870, he said that with the revenue stamp dispensed by postmasters in every community, a tax upon liquors and tobacco, and by a wise adjustment of the tariff which would put a duty only upon those articles which could be dispensed with, known as luxuries, and on those which we used more of than we produced, revenue enough might be raised after a few years of peace and consequent reduction of indebtedness to fulfil all our obligations. This, he explained, meant that all duties should be removed from coffee, tea, and other articles of universal use not produced by ourselves. He remarked that an army of assessors and collectors was not a pleasant sight to the citizen, but that a tariff for revenue was necessary. He believed that such a tariff which would encourage home production, should afford employment to labor at living wages, and aid in the development of home resources. Such a statement might be interpreted to mean protection to home industries, but he summed up his policy, which was for the reduction of taxation and tariff, so arranged as to afford the greatest relief to the greatest number.

December 4, 1871, in his Third Annual Message, Grant recommended a modification of both the tariff and internal-tax law. He recommended that all taxes from internal sources be abolished, except those collected from liquors, tobacco, and stamps. He suggested that the tariff should be readjusted in order to reduce the surplus revenue, in such a manner as to afford the greatest relief

to the greatest number. This was the same policy that he expressed in his message the previous year. He then recommended that certain imported articles used in home manufactures should be placed on the free list. He said that he had not entered into figures, because to do so would be to repeat what would be laid before Congress in the report of the Secretary of the Treasury. This indicated that the report of the Secretary was in accord with his own ideas regarding the tariff.

Congress acted upon the recommendations which Grant had made, and reduced the duties on most articles ten per cent in 1872. Grant, in his Fourth Annual Message of December 2, referred to this reduction made by Congress, and recommended that no more legislation be had on that subject, unless to correct errors or omissions in existing laws, until sufficient time had elapsed to prove that there would be enough revenue to meet the current expenses of the Government.

The next year in his Fifth Annual Message of December 1, 1873, he referred to the condition of the Treasury, saying that the revenues had fallen off for the first five months of the year more than had been expected, owing to the general panic which commenced about the middle of the last September. He commended to Congress a policy of economy, and recommended a revision and codification of the tariff laws. But he did not ask for further reductions of the duties on imported goods.

The following year in his message of December 7, 1874, he referred definitely to the report of the Secretary of the Treasury, and recommendations contained in it. Among other suggestions, the Secretary recommended economy in appropriations, and called atten-

tion to the loss of revenue from repealing the tax on tea and coffee, without benefit to the consumers. He also recommended an increase of ten cents a gallon on whisky. Grant said that he joined in all these recommendations of the Secretary. He suggested, however, that Congress should readjust the tariff so as to increase the revenue, and at the same time decrease the number of articles upon which duties were levied. He expressed his opinion that certain articles used in our home manufactures should be entered free of duty.

Congress responded to the recommendation of Grant, this time for an increase of the revenue instead of a reduction, by largely repealing the ten per cent reduction of the duties that had been made in 1872. The panic of 1873 had reduced the revenue to such an extent, following the horizontal reduction of duties, that the old rates had to be largely restored. Thus what had been gained in 1872 toward making a revenue tariff, was lost in 1875 by the necessary increase of rates.

Grant, in his Seventh Annual Message, December 7, 1875, referred again to the tariff, saying that the only measure for increasing the revenue that he could think of, was the restoration of the duty on tea and coffee. He said that these duties would add probably \$18,000,000 to the amount received from imports, and would in no way increase the prices paid for those articles by the consumers. He explained why the consumers would have to pay no more for tea and coffee with a duty placed on those articles than without it. He said that those articles were the products of countries collecting revenue from exports, and as we, the largest consumers, reduced the duties, they proportionately increased them, so that the prices

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remained the same in either case for us.

This review of Grant's revenue policy, as found in his annual messages to Congress, indicates his official stand on the tariff. His recommendations were uniformly based upon the reports of the Secretary of the Treasury. He believed in a revenue tariff, so simplified and adjusted that it would afford the greatest relief to the greatest number, with duties falling upon the luxuries of life rather than upon the necessities. His opinions and recommendations undoubtedly influenced Congressional tariff legislation to some extent. During his administration, there was a slight reduction of the tariff; but the financial depression of 1873 helped to reverse the downward tendency which had just begun, and again started the trend of tariff rates on an upward movement.

References

1. For references to Buchanan, see Richardson, A Compilation of the Messages and Papers of the Presidents, Washington, 1897, V, 458, 521, 522, 574, 652, 653.
2. Ibid., VI, 26, 131, 147.
3. Mc Culloch, Men and Measures of Half a Century, New York, 1889, p. 185.
4. Beale, The Critical Year, New York, 1930, p. 299.
5. Richardson, op. cit., VI, 364, 365.
6. Ibid., VI, 450, 575.
7. Ibid., VI, 674.
8. Mc Culloch, op. cit., 296.
9. Blaine, Twenty Years of Congress, Norwich, Conn., 1886, II, 332.
10. Welles, Diary of Gideon Welles, New York, 1911, III, 58.
11. Ibid., III, 531.
12. For references to Grant, see Richardson, op. cit., VII, 6, 30, 107, 148, 193, 247, 293, 349.

APPENDIX

Table 1. Analysis of the Final Vote by the Senate on the Morrill Tariff, February 20, 1861.

Vote by States and Sections	Republicans		Democrats		State Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine	2				2	
New Hampshire	2				2	
Vermont	1				1	
Massachusetts	2				2	
Connecticut	1				1	
Rhode Island	2				2	
New York	2				2	
New Jersey	1				1	
Pennsylvania	1		1		2	
Delaware						
Totals	14		1		15	
Middle West						
Ohio	1				1	
Indiana						
Michigan	2				2	
Illinois	1			1	1	1
Iowa	2				2	
Wisconsin	2				2	
Minnesota	1			1	1	1
Kansas						
Totals	9			2	9	2
South						
South Carolina						
Mississippi						
Florida						
Alabama						
Georgia						
Louisiana						
Texas						
Totals						
Border States						
Maryland				1		1
Virginia				1		1
West Virginia						
North Carolina				2		2
Kentucky				1		1
Tennessee				2		2
Missouri				1		1
Arkansas				2		2
Totals				10		10
Far West						
California				1		1
Oregon	1			1	1	1
Nevada						
Totals	1			2	1	2
Grand Totals	24		1	14	25	14

Table 2. Analysis of the Vote in the Senate, Taken on June 15, 1860, for the Postponement of the Morrill Tariff Bill until the Second Monday of December Next.

Vote by States and Sections	Republicans		Democrats		State Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine		2				2
New Hampshire		2				2
Vermont		1				1
Massachusetts		2				2
Connecticut		2				2
Rhode Island		2				2
New York		2				2
New Jersey		1				1
Pennsylvania		1		1		2
Delaware			2		2	
Totals		15	2	1	2	16
Middle West						
Ohio		1	1		1	1
Indiana						
Michigan		1				1
Illinois		1				1
Iowa		1				1
Wisconsin		1				1
Minnesota		1	1		1	1
Kansas						
Totals		6	2		2	6
South						
South Carolina			1		1	
Mississippi			1		1	
Florida			2		2	
Alabama			1		1	
Georgia			1		1	
Louisiana			1		1	
Texas			2		2	
Totals			9		9	
Border States						
Maryland			1		1	
Virginia			1		1	
West Virginia						
North Carolina			2		2	
Kentucky			1		1	
Tennessee			1		1	
Missouri			2		2	
Arkansas			2		2	
Totals			10		10	
Far West						
California			1	1	1	1
Oregon			1		1	
Nevada						
Totals			2	1	2	1
Grand Totals		31	25	2	25	23

Table 3. Analysis of the Final Vote by the House on the Morrill Tariff, May 10, 1860.

Vote by States and Sections	Republicans		Democrats		Americans		State Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section								
Maine	5						5	
New Hampshire	3						3	
Vermont	3						3	
Massachusetts	10						10	
Connecticut	4						4	
Rhode Island	2						2	
New York	18	1	1	1			19	2
New Jersey	2		2				4	
Pennsylvania	17		4				21	
Delaware			1				1	
Totals	64	1	8	1			72	2
Middle West								
Ohio	12	1		5			12	6
Indiana	2	1		3			2	4
Michigan	3						3	
Illinois	4			2			4	2
Iowa	1						1	
Wisconsin	2						2	
Minnesota	2						2	
Kansas								
Totals	26	2		10			26	12
South and Border States								
South Carolina				4				4
Mississippi				3				3
Florida								
Alabama				7				7
Georgia				5		1		6
Louisiana				2				2
Texas				1				1
Maryland				2	2		2	2
Virginia				9				9
North Carolina				2		2		4
Kentucky				4	4		4	4
Tennessee				3	1		1	3
Missouri				4				4
Arkansas								
Totals				46	7	3	7	49
Far West								
California				1				1
Oregon								
Nevada								
Totals				1				1
Grand Totals	90	3	8	58	7	3	105	64

Table 4. A Comparison of Tariff Rates.

Article	1832	1842	1846	1857	1861
Beer in casks, gal.	15	15	30%	30%	15¢
in bottles, gal.	20	20	30%	30%	25¢
Sugar, brown, lb.	2 1/2	2 1/2	30%	30%	3/4¢
refined, lb.	10	6	30%	30%	2¢
Iron nails, lb.	5	3	30%	30%	2¢
anchors, lb.	2	2 1/2	30%	30%	\$1.50 per 100 lb.
pigs, 100 lb.		45	30%	30%	\$6 per ton
rolled, 100 lb.	150	112 1/2	30%	30%	\$15 per ton
hammered, 100 lb.	90	85	30%	30%	\$15 per ton
Wool, over 10¢ lb.	40%	23%			
under 10¢ lb.	15% & 4¢	15% & 4¢	30%	30%	5% less, 18¢ lb.
Woolen yarn, lb.	50% & 4¢	30% & 3¢	25%	24%	15% & 12¢
Clothes, ready made	50	50	30%	30%	30%
Shoes, leather, etc.	25	30	30%	30%	30%
Cotton bagging, sq. yd.	3 1/2	4	30%	30%	1 1/2¢ lb.
Lead pigs, lb.	3	3	20%	19%	1¢
pipes, lb.	5	4	20%	19%	1 1/2¢
Cordage, tarred, lb.	4	4 1/2	25%	24%	2 1/2¢ lb.
untarred, lb.	5	5	25%	24%	2¢ lb.
Salt, bu.	10	8	20%	19%	4¢ bu.
Paper, printing, lb.	10	10 1/2	30%	30%	30%

Table 5. Analysis of a Vote in the House, July 18, 1861, on a Substitute Tariff Bill.

Vote by States and Sections	Republicans		Democrats		Unionists		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section								
Maine	5						5	
New Hampshire		1						1
Vermont	3						3	
Massachusetts	8	1					8	1
Connecticut	1			2			1	2
Rhode Island					1	1	1	1
New York	21	1	4	1			25	2
New Jersey	2		1	1			3	1
Pennsylvania	14			6			14	6
Delaware						1		1
Totals	54	3	5	10	1	2	60	15
Border States								
Maryland						3		3
Virginia					1	1	1	1
Kentucky				1		6		7
Tennessee								
Missouri	1			1		1	1	2
Totals	1			2	1	11	2	13
Middle West								
Ohio	10	1		8		1	10	10
Indiana	2	2		3			2	5
Michigan	4						4	
Illinois	2	1		2			2	3
Iowa	1						1	
Wisconsin	1						1	
Minnesota		2						2
Kansas								
Totals	20	6		13		1	20	20
Far West								
California								
Oregon								
Totals								
Grand Totals	75	9	5	25	2	14	82	48

Table 8. Comparison of Tariff Rates for 1861 and 1862.

Items	Tariff of 1861	Tariff of 1862	Per Cent Increase
Sugar, brown, lb.	3/4 - 1¢	2 1/3¢	150 - 175
refined, lb.	2¢	4¢	100
candy, etc., lb.	4¢	4¢	0
Molasses, gal.	2¢	6¢	200
Brandy, gal.	\$1	\$1.50	50
Spirits, gal.	40¢	\$1	150
Cordials, gal.	50¢	75¢	50
Bay rum, gal.	25¢	50¢	100
Wines, all kinds,	40%	50%	25
Iron, bar, ton	\$15	\$18	20
for railroads	\$12	\$13.50	12 1/2
boiler plate	\$20	\$25	25
other iron	\$20	\$25	25
pig, for stoves, lb	1¢	2¢	100
for pipes, 100	50¢	75¢	50%
Steel, 7¢ or less, lb.	1 1/2¢	1 3/4¢	12 1/2
7¢ to 11¢, lb.	2¢	2 1/2¢	25
Lead, lb.	1¢	1 1/2¢	50
Woolen cloth, lb.	12¢ & 25%	18¢ & 35%	90
yarn, lb.	12¢	12¢ & 20%	20
Cotton, unbleached,			
per sq. yd.	1¢	1 1/4¢	25
less than 140	2¢	2 1/2¢	25
thread	30%	40%	33 1/3
Hemp, Manilla, ton	\$15	\$25	66 2/3
The average increase of the twenty-four items listed above is 58.54 per cent.			

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Table 7. Analysis of the Vote in the Senate on the Tariff Bill,
July 30, 1861.

Vote by States and Sections	Republicans		Democrats		Unionists		State Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section								
Maine	2						2	
New Hampshire	1						1	
Vermont	2						2	
Massachusetts	2						2	
Connecticut	2						2	
Rhode Island	2						2	
New York	1	1					1	1
New Jersey	1						1	
Pennsylvania	2						2	
Delaware				2				2
Totals	15	1		2			15	3
Border States								
Maryland				1		1		2
Virginia						1		1
Kentucky				2				2
Tennessee						1		1
Missouri				2				2
Totals				5		3		8
Middle West								
Ohio								
Indiana	1			1			1	1
Michigan								
Illinois		2						2
Iowa		2						2
Wisconsin	2						2	
Minnesota	1			1			1	1
Kansas	1						1	
Totals	5	4		2			5	6
Far West								
California			1	1			1	1
Oregon	1						1	
Totals	1		1	1			2	1
Grand Totals	21	5	1	10		3	22	18

Table 8. Analysis of the Vote in the Senate on the Report of the Committee of Conference, Offering a Composite Bill, August 2, 1861.

Vote by States and Sections	Republicans		Democrats		Unionists		State Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section								
Maine	2						2	
New Hampshire	2						2	
Vermont	2						2	
Massachusetts	2						2	
Connecticut	2						2	
Rhode Island	2						2	
New York	2						2	
New Jersey	1		1				2	
Pennsylvania	2						2	
Delaware				1				1
Totals	17		1	1			18	1
Border States								
Maryland						1		1
Virginia					1		1	
Kentucky				2				2
Tennessee					1		1	
Missouri				2				2
Totals				4	2	1	2	5
Middle West								
Ohio	2						2	
Indiana	1			1			1	1
Michigan	2						2	
Illinois	2						2	
Iowa	2						2	
Wisconsin	2						2	
Minnesota	1		1				2	
Kansas								
Totals	12		1	1			13	1
Far West								
California			1	1			1	1
Oregon								
Totals			1	1			1	1
Grand Totals	29		3	7	2	1	34	8

Table 9. Analysis of the Vote in the House on the Report of the Committee of Conference, Offering a Composite Bill, August 3, 1861.

Vote by States and Sections	Republicans		Democrats		Unionists		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section								
Maine	5						5	
New Hampshire	2						2	
Vermont	3						3	
Massachusetts	10						10	
Connecticut	1			2			1	2
Rhode Island					2		2	
New York	20		2	5			22	5
New Jersey	2		1				3	
Pennsylvania	12		1	2		1	13	3
Delaware								
Totals	55		4	9	2	1	61	10
Border States								
Maryland				1	2	1	2	2
Virginia					1		1	
Kentucky				1		8		9
Tennessee								
Missouri	1			2		1	1	3
Totals	1			4	3	10	4	14
Middle West								
Ohio	8			7	1		9	7
Indiana	7			4			7	4
Michigan	2	2					2	2
Illinois	3			1			3	1
Iowa								
Wisconsin	1						1	
Minnesota	2						2	
Kansas								
Totals	23	2		12	1		24	14
Far West								
California								
Oregon		1						1
Totals		1						1
Grand Totals	79	3	4	25	6	11	89	39

Table 10. Comparison of Some of the Duties of the Morrill Tariff of March 2, 1861, with Those of August 5, 1861.

Articles	Tariff of March 2	Tariff of August 5	Per Cent of Increase
Sugar, brown, lb.	3/4¢	2¢	166 2/3
above No. 12, lb.	3/4¢	2 1/2¢	233 1/3
refined, lb.	2¢	4¢	100
colored, etc.,	4¢	6¢	50
sirup, lb.	3/4	2¢	166 2/3
concentrated me- lado, lb.	free	2¢	
Molasses, gal.	2¢	5¢	150
concentrated, lb.	3/4¢	2¢	166 2/3
Tea, all kinds, lb.	free	15¢	
Almonds, lb.	2¢	4¢	100
shelled, lb.	4¢	6¢	50
Coffee, all kinds, lb.	free	4¢	
Cassia, lb.	4¢	10¢	150
buds, lb.	8¢	15¢	87 1/2
Cinnamon, lb.	10¢	20¢	100
Cloves, lb.	4¢	8¢	100
Hemp, Manilla, etc., ton	\$15	\$25	66 2/3
Lead, pigs or bars, lb.	1¢	1 1/2¢	50
sheets, lb.	1 1/2¢	2 1/4¢	50
Brandy, gal.	\$1	\$1.25	25
Spirits, gal.	40¢	50¢	25
Wines, all kinds, gal.	40¢	50¢	25
Silks worth less than \$1, sq. yd.	30%	30%	50
over \$1, sq. yd.	30%	40%	33 1/3
Velvets worth under \$3, sq. yd.	25%	30%	20
over \$3, sq. yd.	30%	40%	33 1/3
Floss silks	20%	30%	50
Articles containing silk	30%	40%	33 1/3

Twenty-five articles average 87.3 per cent.

Table 11. Analysis of the Votes in the House on the
Tariff Bill of 1864, as a Whole, Taken on
June 4.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine	3				3	
New Hampshire	2			1	2	1
Vermont	3				3	
Massachusetts	8				8	
Connecticut	1				1	
Rhode Island	1				1	
New York	13		1	2	14	2
New Jersey	1			1	1	1
Pennsylvania	10		5		15	
Delaware	1				1	
Totals	43		6	4	49	4
Middle West						
Ohio	4			2	4	2
Indiana	2			4	2	4
Michigan	4				4	
Illinois	3			3	3	3
Iowa	6				6	
Wisconsin	1		1	2	2	2
Minnesota	1				1	
Totals	21		1	18	22	18
Border States						
Maryland	1				1	
West Virginia						
Kentucky		3		1		4
Missouri	6		1		6	
Kansas	1				1	
Totals	7	3	1	1	8	4
Far West						
California	3				3	
Oregon						
Nevada						
Totals	3				3	
Grand Totals	74	3	8	23	82	26

Table 12. Analysis of the Tariff Vote in the House, Taken in 1864 on the Amendment Providing that Machinery for the Manufacture of Hemp and Flax, also Steam Agricultural Machinery, should be Admitted Free of Duty for One Year.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine	1	1			1	1
New Hampshire	1	1		1	1	2
Vermont		3				3
Massachusetts	3	3			3	3
Connecticut	1				1	
Rhode Island	1				1	
New York	13		4	2	17	2
New Jersey		1		1		2
Pennsylvania	3	7	1	6	4	13
Delaware	1				1	
Totals	24	16	5	10	29	26
Middle West						
Ohio	1	2	5	5	6	7
Indiana	2		2	2	4	2
Michigan	3	2			3	2
Illinois	1	2	3		4	2
Iowa	4	2			4	2
Wisconsin	1		3		4	
Minnesota	1				1	
Totals	13	8	13	7	26	15
Border States						
Maryland	1				1	
Kentucky	2	1	1		3	1
Missouri	4		1		5	
Kansas	1				1	
Totals	8	1	2		10	1
Far West						
California	3				3	
Oregon						
Nevada						
Totals	3				3	
Grand Totals	48	25	20	17	68	43

Table 13. Analysis of the Vote in the House, Taken in 1864 on the Amendment to change the Rate of Duty on Iron for the Use of Railroads from 80 to 60 Cents per 100 Pounds.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine	4				4	
New Hampshire	2		1		3	
Vermont		2				2
Massachusetts		10				10
Connecticut		2	1		1	2
Rhode Island		2				2
New York	8	5	11	2	19	7
New Jersey			1		1	
Pennsylvania		10	2	8	2	18
Delaware		1				1
Totals	14	32	16	10	30	42
Middle West						
Ohio	3	1	10	2	13	3
Indiana		2	6		6	2
Michigan	1	3			1	3
Illinois	4		9		13	
Iowa	3				3	
Wisconsin	3		3		6	
Minnesota	2				2	
Totals	16	6	28	2	44	8
Border States						
Maryland	2	2			2	2
West Virginia	1				1	
Kentucky	3	2		1	3	3
Missouri	2	5			2	5
Kansas		1				1
Totals	8	10		1	8	11
Far West						
California		3				3
Oregon		1				1
Nevada						
Totals		4				4
Grand Totals	38	52	44	13	82	65

Table 14. Analysis of the Vote in the House, Taken in 1864 on an Amendment to receive the Legal Currency of the United States for the Payment of All Duties on Imported Goods.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine		4				4
New Hampshire		2	1		1	2
Vermont		2				2
Massachusetts		8				8
Connecticut		3		1		4
Rhode Island		2				2
New York		13	4	9	4	22
New Jersey			1	1	1	1
Pennsylvania		10	4	5	4	15
Delaware		1				1
Totals		45	10	16	10	61
Middle West						
Ohio		4	8	3	8	7
Indiana		2	2	2	2	4
Michigan	1	3			1	3
Illinois		3	7	1	7	4
Iowa		3				3
Wisconsin		3	1	1	1	4
Minnesota		2				2
Totals	1	20	18	7	19	27
Border States						
Maryland		4	1		1	4
West Virginia		2				2
Kentucky	3	3			3	3
Missouri	1	5			1	5
Kansas		1				1
Totals	4	15	1		5	15
Far West						
California		3				3
Oregon		1				1
Nevada						
Totals		4				4
Grand Totals	5	84	29	23	34	107

Table 15. A Few Comparisons Showing the Increase of Tariff Rates for 1864 over 1862.

Items	Tariff of 1862	Tariff of 1864	Per Cent Increase
Sirup of sugar, lb.	2¢	2 1/2¢	25
Molasses, gal.	6¢	8¢	33 1/3
Sugar, below No. 12, lb.	2 1/2¢	3¢	20
above No. 12,	3¢	3 1/2¢	16 2/3
above No. 15,	3 1/2¢	4¢	14 2/7
refined,	4¢	5¢	25
candy, not color- ed, lb.	6¢	10¢	66 2/3
candy, colored,	10¢	15¢	50
Snuff, lb.	35¢	50¢	42 6/7
Tobacco in leaf, lb.	25¢	35¢	40
Brandy, gal.	\$1.50	\$2.50	66 2/3
Horseshoe nails, lb.	4 1/2¢	5¢	11 1/9
Wood screws, lb.	6 1/2¢	8¢	23
Files, rasps, etc., lb.	2¢ & 35%	10¢ & 30%	395
Cotton, raw, lb.	1/2¢	2¢	300
Cotton goods, not over 10¢ yd.	3 1/4¢	3¢	11 1/9
Wool, manufactures of, per lb.	18¢ & 30%	24¢ & 40%	66 2/3
Tea, all kinds, lb.	20¢	25¢	25

The eighteen items listed above average over 66 per cent. If files and cotton are removed from the list, the average for the remaining sixteen items will be about 33.5 per cent.

Table 16. Analysis of the Vote in the House, July 10,
on the Tariff Bill of 1866.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine	4				4	
New Hampshire	2				2	
Vermont	3				3	
Massachusetts	10				10	
Rhode Island	2				2	
Connecticut	2				2	
New York	15			4	15	4
New Jersey	1			3	1	3
Pennsylvania	12		7	1	12	1
Totals	51		7	8	58	8
Middle West						
Ohio	15	1		2	15	3
Indiana		5		2		7
Illinois		9		3		12
Michigan	4				4	
Iowa	2	3			2	3
Wisconsin	2	2		1	2	3
Minnesota	1				1	
Kansas	1				1	
Totals	25	20		8	25	28
Border States						
Delaware				1		1
Maryland	1	2		2	1	4
Kentucky	1	2	1	5	2	7
Missouri	2	3		1	2	4
West Virginia	3				3	
Tennessee						
Totals	7	7	1	9	8	16
Far West						
California	2				2	
Oregon	1				1	
Nevada	1				1	
Totals	4				4	
Grand Totals	87	27	8	25	95	52

Table 17. Analysis of the Vote in the Senate, July 12, 1866, for the Postponement of the Tariff Bill until the next December.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine		1				1
New Hampshire		2				2
Vermont		2				2
Massachusetts	2				2	
Rhode Island		2				2
Connecticut	1				1	
New York	2				2	
New Jersey						
Pennsylvania		1				1
Totals	5	6			5	6
Middle West						
Ohio		2				2
Indiana	1		1		2	
Illinois	1				1	
Michigan		2				2
Iowa	2				2	
Wisconsin	1	1			1	1
Minnesota	1	1			1	1
Kansas	1				1	
Totals	7	6	1		8	6
Border States						
Delaware			2		2	
Maryland			1		1	
Kentucky			2		2	
Missouri	2				2	
West Virginia	1	1			1	1
Tennessee						
Totals	3	1	5		8	1
Far West						
California		1				1
Oregon	1		1		2	
Nevada		1				1
Totals	1	2	1		2	2
Grand Totals	16	17	7		23	17

Table 18. Analysis of the Vote in the House on the Copper Bill, December 8, 1868.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine		4				4
New Hampshire	2				2	
Vermont	2				2	
Massachusetts	6	1			6	1
Connecticut	1		1		1	1
Rhode Island	2				2	
New York	9	2	7		9	9
New Jersey	2		1		2	1
Pennsylvania	15		5		15	5
Delaware			1			1
Totals	39	7	15		39	22
Middle West						
West Virginia	3				3	
Ohio	12		1	2	13	2
Indiana	5	2		2	5	4
Michigan	5				5	
Illinois	2	5		2	2	7
Iowa	1	2			1	2
Wisconsin	4			1	4	1
Minnesota	2				2	
Nebraska		1				1
Kansas	1				1	
Totals	35	10	1	7	36	17
South and Border						
Maryland		2		1		3
Tennessee	5	1			5	1
Kentucky	1			5	1	5
Missouri	5			1	5	1
Virginia						
North Carolina	6				6	
South Carolina	4				4	
Georgia	2			2	2	2
Florida						
Alabama	3				3	
Louisiana	2				2	
Texas						
Mississippi						
Arkansas	1				1	
Totals	29	3		9	29	12
Far West						
California	1		1		2	
Oregon	1				1	
Nevada						
Totals	2		1		3	
Grand Totals	105	20	2	31	107	51

Table 19. Analysis of the Vote in the House on the Passage of the Copper Bill over the President's Veto, February 23, 1869.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine		4				4
New Hampshire	1				1	
Vermont	2				2	
Massachusetts	6				6	
Connecticut		1	1			2
Rhode Island	1				1	
New York	14	1	7		14	8
New Jersey	3		1		3	1
Pennsylvania	16		1		16	1
Delaware			1			1
Totals	43	6	11		43	17
Middle West						
West Virginia	2				2	
Ohio	13	1	3		13	4
Indiana	3	3	3		3	6
Michigan	6				6	
Illinois	3	6	3		3	9
Iowa	2	3			2	3
Wisconsin	5				5	
Minnesota	2				2	
Nebraska	1				1	
Kansas	1				1	
Totals	38	13	9		38	22
South and Border						
Maryland		2	3			5
Tennessee	7	1			7	1
Kentucky	1		5		1	5
Missouri	4		1		4	1
Virginia						
North Carolina	6				6	
South Carolina	1	2			1	2
Georgia	4		2		4	2
Florida		1				1
Alabama	5				5	
Louisiana	1				1	
Texas						
Mississippi						
Arkansas	1				1	
Totals	30	6	11		30	17
Far West						
California	1		2		3	
Oregon						
Nevada	1				1	
Totals	2		2		4	
Grand Totals	113	25	2	31	115	56

Table 20. Analysis of the Vote in the House, Taken on June 6, for the Passage of the Internal Tax Bill of July 14, 1870.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine	4				4	
New Hampshire	2				2	
Vermont	3				3	
Massachusetts	9				9	
Connecticut	3				3	
New York	17			10	17	10
New Jersey	2			2	2	2
Pennsylvania	13		1	4	12	4
Rhode Island						
Delaware						
Totals	58		1	16	59	16
Middle West						
West Virginia	2				2	
Ohio	14			2	14	2
Indiana	5			3	5	3
Michigan	5				5	
Illinois	10		1	2	11	2
Iowa	5				5	
Wisconsin	4			1	4	1
Minnesota	1				1	
Nebraska	1				1	
Kansas	1				1	
Totals	48		1	3	49	3
South and Border						
Maryland				3		3
Tennessee	8				8	
Kentucky			5	1	5	1
Missouri	6		2		8	
Virginia	2		3	1	5	1
North Carolina	1				1	
South Carolina	1				1	
Georgia						
Florida	1				1	
Alabama	1	2		2	1	4
Louisiana	2				2	
Texas	3			1	3	1
Mississippi	4				4	
Arkansas	2		1		3	
Totals	31	2	11	3	42	10
Far West						
California	1		1	1	2	1
Oregon						
Nevada	1				1	
Totals	2		1	1	3	1
Grand Totals	139	2	14	33	153	35

Table 21. Analysis of the Vote in the Senate, Taken on July 6, for the Passage of the Internal Tax Bill of July 14, 1870.

Vote by States and Sections	Republicans		Democrats		Total Votes	
	Yeas	Nays	Yeas	Nays	Yeas	Nays
N. E. Section						
Maine	1				1	
New Hampshire	2				2	
Vermont	2				2	
Massachusetts	1				1	
Connecticut						
New York	2				2	
New Jersey			1		1	
Pennsylvania	1				1	
Rhode Island	2				2	
Delaware				2		2
Totals	11		1	2	12	2
Middle West						
West Virginia	2				2	
Ohio	1		1		2	
Indiana						
Michigan	2				2	
Illinois	1				1	
Iowa	2				2	
Wisconsin	2				2	
Minnesota	1				1	
Nebraska	1				1	
Kansas	1				1	
Totals	13		1		14	
South and Border						
Maryland				2		2
Tennessee						
Kentucky				1		1
Missouri	2				2	
Virginia						
North Carolina	1				1	
South Carolina	2				2	
Georgia						
Florida	1				1	
Alabama	2				2	
Louisiana	1	1			1	1
Texas	1				1	
Mississippi						
Arkansas	2				2	
Totals	12	1		3	12	4
Far West						
California	1				1	
Oregon	2				2	
Nevada	2				2	
Totals	5				5	
Grand Totals	41	1	2	5	43	6

Table 22. Comparison of Some Tariff Items of 1870 with the Existing Duties, Showing the Decrease of Rates.

Items	Existing Duties	Tariff of 1870	Per Cent Decrease
Teas, all kinds, lb.	25¢	15¢	40
Coffee, all kinds, lb.	5¢	3¢	40
Molasses, gal.	8¢	5¢	37 1/2
Sugar, below No. 7, lb.	3¢	1 3/4¢	62 1/2
between 7 & 10	3¢	2¢	33 1/3
between 13 & 16	3 1/2¢	2 3/4¢	25
between 16 & 20	4¢	3 1/4¢	18 3/4
above 20	5¢	4¢	20
Brandy, gal.	\$3	\$2	33 1/3
Pepper, black, white, and red, lb.	5¢	5¢	
ground, lb.	10¢	10¢	
Iron, in pigs, ton	\$9	\$7	22 2/9
cast scrap, ton		\$6	
wrought scrap, ton		\$8	
Sword-blades		35%	
Swords		45%	
Steel railway bars, lb.		1 1/4¢	
Steel crinoline, corset and hat wire, lb.		9¢ & 10%	

Table 23. Showing Free and Dutiable Goods Imported from 1869 to 1871, and Average ad valorem Rates on Dutiable Goods.

Year	Free	Dutiable	Am't Duty Collected	Average Rate
1869	21,692,532	372,756,642	176,557,583.72	47.22
1870	20,214,105	406,131,905	191,513,974.45	47.08
1871	40,619,064	459,597,058	202,446,673.32	43.95

Note: These figures are taken from Senate Report No. 2130 (Serial No. 2827), 51st Congress, 2d Session, Washington, 1891, pp. 119, 120.

Table 24. Showing the Votes by States and Sections, Given in the House on the Passage of Eight Tariff Acts from 1861 to 1870.

	Mar. 2 1861	Aug. 5 1861	Dec. 24 1861	Jul. 14 1862	Jun. 30 1864	Mar. 3 1865	Jul. 28 1866	Jul. 14 1870
States	YeaNay	YeaNay	YeaNay	YeaNay	YeaNay	YeaNay	YeaNay	YeaNay
Me.	3	5	6	6	3	3	3	4
N. H.	2	1	1	2	2 1	2 1	3	2
Vt.	3	3	3	2	3	3	3	3
Mass.	9	8 1	9	7	8	7	10	8
Conn.	4	1 2	1	2 1	1	2 1	2	3
N. Y.	18 6	25 2	20 1	13 4	14 2	10 12	16 5	16 10
N. J.	4	3 1	1	3	1 1	4	1 3	2 2
Penn.	22	14 6	9 1	13 5	15	19 1	19 2	19 4
R. I.	2	1 1	1	1	1	2	2	
Del.	1	1			1	1		
Ohio	67 7	60 15	50 3	46 13	49 4	49 19	59 10	57 16
Ind.	13	10 10	8 6	7 5	4 9	3 9	15 3	13 2
Mich.	5 3	2 5	5 5	5 2	2 4	2 4	7	5 3
Ill.	3	4	2	2	4	3 1	4	5
Ill.	3 3	2 3	3 4	3 3	3 3	4 5	12	11 2
Iowa		1		1	6	5	2 3	5
Wis.	1 1	1	1	1	2 2	3 2	2	5 1
Minn.	2	2	1 1	2	1	1	1 1	2
Neb.								1
Kan.	1				1	1	1	1
W. Va.	28 7	20 20	19 17	21 10	23 18	22 21	25 26	48 8
Tenn.			1	2		2	3	2
Ky.	2 6							8
Ky.	4 1	7	6	5	4	2	1 6	5 1
Mo.		5 1	2 1	1 1	5	6 1	2 3	8
Tex.								3 1
Ark.								3
Md.	6 12	1 9	2 7	1 8	5 4	8 3	6 9	29 2
Va.		2	3 1	3	1	2	1 4	3
N. C.		8 1	1 1	3	1			5 1
S. C.	1 6							1
Geo.								1
Fla.								1 4
Ala.								2
La.								4
Miss.								
Cal.	1 16	1 4	6 1	4	1	2	1 4	15 8
Ore.		1		2	3	3	1	2 1
Nev.			1	1		1	2	
							1	1
	1		1	2 1	3	4	4	3 1
Total	102 43	82 48	77 29	70 36	81 26	85 43	95 49	152 35

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